



City of South Lake Tahoe
City Council Budget Workshop
Meeting Agenda
Tuesday, August 26, 2025 at 9:00 am
1901 Lisa Maloff Way

City Council

Tamara Wallace, Mayor
Cody Bass, Mayor Pro Tem
Scott Robbins, Councilmember
David Jinkens, Councilmember
Keith Roberts, Councilmember

Mission of the City Council

We provide responsive and effective local government by maintaining a safe, livable, and well-managed city through smart investment, reliable services, and thoughtful planning.

Public Participation

City Council meetings are held in person at the time and location listed on this agenda. Meetings are live-streamed on Channel 21, City website at www.cityofslt.us, YouTube at <https://www.youtube.com/channel/UC3LYne8lh-kTPLnnuyJW9SQ/live> and via ZOOM at this link <https://us02web.zoom.us/j/83168741188>.

A public agenda packet is available for review at City Hall, 1901 Lisa Maloff Way, on the City's Website at www.cityofslt.us, or by contacting the City Clerk's Office, (530) 542-6005 or sblankenship@cityofslt.us
Providing Public Comment:

In Person: Every agenda for regular meetings provides an opportunity for members of the public to directly address the legislative body (City Council), on any item of public interest which is within the jurisdiction of the City Council during Public Communications. For items on the agenda or in connection with any item which the City Council will consider, the public is given the opportunity to comment before or during the City Council's consideration of the item [Government Code Section 54954.3(a)].

Remote Participation: If you are joining the meeting via ZOOM and would like to make a comment, press the "raise a hand" button. If you are joining the meeting via Channel 21 or live stream and would like to make a comment, please call (530) 542-6500. The Webinar ID is: 831 6874 1188. Press *9 to indicate a desire to make a comment. Press *6 to unmute your phone. The Clerk will call you by the last three digits of your phone number when it is your turn to speak. ***Note: The Mayor reserves the right to conduct the meeting with in-person public participation only, if there is a technology malfunction that precludes the use of remote public participation.***

In Writing: Written comments received by 3 p.m. the day before the meeting will be distributed to City Council prior to the meeting. Written public comment regarding any item on this agenda may be sent to PublicComment@cityofslt.us. When emailing comments, identify the agenda item number in the subject line to which your comments relate. Any such comment that is a public record and is emailed to PublicComment@cityofslt.us or otherwise provided to a majority of the City Council before the meeting will be made available for public inspection during normal business hours at the City Clerk's Office

located at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe [Government Code Section 54957.5(b)]. Written comments will not be read out loud during the meeting.

The City Council Chambers meeting facility is accessible to people with disabilities. Every reasonable effort will be made to accommodate any person needing special assistance to attend this meeting. Contact the City Clerk at (530) 542-6005 at least 48 hours in advance of the meeting for assistance [28 CFR 35.102.35.104 ADA Title II and Brown Act Government Code Sections 54953.2, 54954.1, 54954.2, and 54957.5].

Spanish Interpretations: The public may access Spanish interpretation using the ZOOM link listed on the front of the Agenda from an internet device (smartphone, laptop, tablet, home computer) with audio capabilities and selecting the Spanish language option. Persons without an internet device may attend the meeting in-person and a device will be provided while supplies last. Requests for interpreter services to offer public comment may be made by contacting the City Clerk.

Land Acknowledgement

Land Acknowledgement - The City of South Lake Tahoe acknowledges the lands we occupy today are the lands and home of the Wašičiw, the people from here known today as the Washoe Tribe of Nevada and California, a sovereign nation. Since the beginning of time and for thousands of years before the arrival of any other people, the Washoe lived here and cared for this place, with values and intention that we can all learn from. On behalf of the City Council, I would like to acknowledge, thank, and honor the Indigenous Washoe Tribal Communities that are the past, present, and future stewards of the Lake Tahoe Basin.

Call to Order/Pledge of Allegiance

Roll Call

Closed Session Report

Public Communications

This is the public's opportunity to speak on any topic NOT LISTED on this agenda. Comments shall be limited to four (4) minutes. In accordance with the Brown Act, the City Council cannot deliberate or vote on any matter raised under public communications, but may briefly respond to statements made or questions posed. (Government Code Sections 54954.2)

Public Hearing

1. Local Public Employees: Vacant Positions (Assembly Bill 2561)
Requested Action / Suggested Motions: Hold a public hearing and Pass a Motion accepting the City's AB 2561 "Vacant Positions" report.
Responsible Staff Member(s): Joseph D. Irvin, City Manager (530) 542-6043
[Item 1- Executive Summary.pdf](#)
[01 - Staff Report - Vacancy Rates 8.26.25.docx](#)
[02-AB 2561 Vacancy Presentation .pdf](#)
[03-Public Notice](#)

Regular-New Business

2. South Tahoe Transit Joint Powers Authority Update
Requested Action / Suggested Motions: Pass a Motion either: (1) Providing direction to staff on funding the South Tahoe Transit Joint Powers Authority; or (2) Providing notice to El Dorado County regarding termination of the Joint Exercise of Powers Agreement for the South Tahoe Transit Joint Powers Authority.
Responsible Staff Member(s): Hilary Roverud, Assistant City Manager
[Item 2- Executive Summary.pdf](#)

[01-Staff Report-Transit JPA Update.docx](#)
[02-South Tahoe Transit JPA Agreement.pdf](#)
[03-Resolution_2025-001_JPA_Budget.pdf](#)
[04 -Resolution 2025-020 City STTJPA Startup Budget.pdf](#)
[06-South Shore Transit Update.pdf](#)
[05-Resolution_2025-004_Transit_JPA_Goal__Priorities.pdf](#)

3. Fiscal Year 2025-2026 Recommended Budget

Requested Action / Suggested Motions: Receive presentation and either: (1)(a) Pass a Resolution Approving FY 2025-2026 Municipal Operating and Capital Improvement Program Budget; and (b) Pass a Resolution Approving FY 2025-2026 List of Allocated Permanent Positions, including new, eliminated, and reclassified positions; or (2) Pass a Motion providing direction to staff on any desired changes to the FY 2025-2026 Recommend Budget, in which case the budget and the list of allocated permanent positions will be brought back to City Council for adoption on September 9, 2025.

Responsible Staff Member(s): Olga Tikhomirova, Director of Finance and Joseph Irvin, City Manager

[Item 3- Executive Summary.pdf](#)

[01-Staff Report 2025-2026 Budget Workshop.docx](#)

[02-Resolution Budget 2025-2026.docx](#)

[03-Resolution Allocated Position Listing 2025-2026 Budget.docx](#)

[04-Allocated Permanent Positions 25-26 Budget \(Exh. 1 to Reso\).pdf](#)

[05-Salary Table for Reso Alloc Perm Positions 25-26 Budget \(Exh. 2 to Reso\).pdf](#)

[06-Budget Details by Department 25-26 Budget.pdf](#)

[07-CIP 25-26 Budget.pdf](#)

[08-Draft_Departmental_Summaries_FY26.pdf](#)

[09_FY 2026 Budget PP Presentation.pdf](#)

Agenda Planning Calendar

4. Agenda Planning Calendar

Requested Action / Suggested Motions: Identify, with consent of at least two Council Members, any desired future agenda items, and/or modify the Agenda Planning Calendar as desired.

[Item 4- Executive Summary.pdf](#)

[APC - 08 21 2025.pdf](#)

Updates and Announcements (City Attorney, City Clerk, City Manager)

Councilmember Reports and Comments - Assignments to Boards, Committees, and Commissions

Adjournment

I, Susan Blankenship, City Clerk for the City of South Lake Tahoe, declare that the foregoing agenda for the Tuesday August 25, 2025, City Council Budget Workshop meeting was posted and available for review on Thursday, August 21, 2025, at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150. The agenda was also available on the City's website at <https://www.cityofslt.us>.

Signed August 21, 2025

\\sb\\ Susan Blankenship, Elected City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager



Meeting Date: August 26, 2025

Agenda Item #: 1



Agenda Item: Local Public Employees: Vacant Positions (Assembly Bill 2561)

Executive Summary: Assembly Bill 2561 (AB 2561), which took effect on January 1, 2025, requires cities to publicly report certain workforce metrics on an annual basis. The goal of the legislation is to increase transparency in local government hiring practices and workforce management, and to assist state and local agencies in understanding staffing trends across the public sector. This report presents the City's current data and will be posted publicly following the meeting, in alignment with the bill's intent to promote transparency and accountability in local government operations. As of July 8, 2025, the vacancy rate for full-time positions was 5.58% with 12.34 vacant positions. City staff has also notified the City's bargaining group representatives of this public hearing and of the agenda materials in conformance with AB 2561.

Requested Action / Suggested Motions: Hold a public hearing and Pass a Motion accepting the City's AB 2561 "Vacant Positions" report.

Responsible Staff Member: Joseph D. Irvin, City Manager (530) 542-6043

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance
Heather Stroud, City Attorney

Attachments:

- [01 - Staff Report - Vacancy Rates 8.26.25.docx](#)
- [02-AB 2561 Vacancy Presentation .pdf](#)
- [03-Public Notice](#)



City of South Lake Tahoe

Report to City Council

Meeting Date: August 26, 2025

Title: AB 2561 - Local Public Employees: Vacant Positions

Location: Citywide

Responsible Staff Members: Joe Irvin, City Manager

Background: Assembly Bill 2561 (AB 2561), which took effect on January 1, 2025, requires cities to publicly report certain workforce metrics on an annual basis. The goal of the legislation is to increase transparency in local government hiring practices and workforce management, and to assist state and local agencies in understanding staffing trends across the public sector.

This report presents the City's current data and will be posted publicly following the meeting, in alignment with the bill's intent to promote transparency and accountability in local government operations.

Issue and Discussion: To share the workforce data in accordance with AB 2561. All data presented is accurate as of July 8, 2025.

Total Number of Budgeted Full-Time Positions

According to the Position Allocation Report that was adopted by Council, the City has 221.11 allocated full-time positions.

Average Time to Hire

Based on data provided from our Applicant Tracking System, NeoGov, the average time to hire is 86.5 days. This is the average between Continuous and Non-Continuous recruitments. Non-Continuous positions are those that have a set opening and closing date for receiving applications, whereas positions listed as Continuous are those that remain open for an indefinite time until the position is filled. For full-time positions, we try to post all positions with a set opening and closing date. However, in certain situations, we may choose to list it as continuous. Reasons include difficulty receiving qualified applicants such as with Civil Engineers or Architects, or positions that need a substantial eligible list due to candidate withdrawals, as is the case for Public Safety Dispatchers.

Vacancy Rate

As of July 8, 2025, the vacancy rate for full-time positions is 5.58% with 12.34 vacant positions.

Vacancy Rate by Bargaining Group

Below is the vacancy rate by bargaining group.

Bargaining Group	Number of Allocated Positions	Number of Vacant Positions	Vacancy Percentage
Local 39: Administrative and Confidential	20.92	0.25	1.19%
Local 39: General and Public Works	69.84	5.84	8.36%
Firefighters Association	34	1	2.94%
Police Employees Association (Non-Sworn)	22.67	4.67	20.59%
Police Supervisors Association	15.33	0.33	2.15%
Police Officers Association	32	0	0%

In accordance with AB 2561, we're providing the following information regarding the Police Employees Association (PEA).

The Police Employees Association has a vacancy rate of over 20% due to the recent Council approval to add four Community Service Officers in June. Offers have been extended to four candidates, and they are currently completing background checks.

Additionally, there is a discrepancy between the Position Allocation and the Bargaining Group numbers. There are 32.10 allocated positions for Police Officer, which includes Police Trainee. However, when Police Trainees are hired, their position falls under the Police Employee Association (PEA) until they complete the police academy. Once completed and sworn in, Police Trainees are converted to Police Officers and moved over to the Police Officer Association (POA).

Below are the vacant positions in PEA and their vacancy rate.

Position	Allocated Number of Positions	Number of Vacant Positions	Vacancy Rate
Community Service Officer	5.67	2.67	47%
Parking Ambassador	4	1	25%
Public Safety Dispatcher	9	1	11%

The data below shows the number of applicants and the time to hire for the current vacant positions in PEA. This data was pulled from the same time frame, July 8, 2024 – July 8, 2025, and is based on those hired. During that same period, we hired 3 Parking Ambassadors, 1 Community Service Officer, and 3 Public Safety Dispatchers. As part of the hiring process, applicants not immediately hired are placed on an eligible hiring list for the following 12 months. Should the City hire someone from that list at a later time, it would show a significantly higher Time to Hire metric.

In addition, these positions tend to have higher number of applicants, yet low participation when invited to the testing portion of the recruitment process, which explains the high number of candidates, yet continued vacancy.

Position	Number of Applicants	Time to Hire (days)
Community Service Officer	37	63
Parking Ambassador	47	65.33
Public Safety Dispatcher	98	87.33

Retention Rate

The retention rate for the City is 92.23%. As of July 8, 2024, the number of full-time employees was 206. Within a twelve-month period, 16 full-time employees left leaving 191 of the original 206 remaining. However, during that same period, the City not only filled those newly vacant positions, but also increased the number of allocated positions. By July 8, 2025, the number of full-time employees increased to 211, thus establishing our 5.58% vacancy rate.

As a rule of thumb, a high retention rate is over 90% whereas a low retention is anything under 80%.

Average Turnover Rate

Using the same time period (July 8, 2024 – July 8, 2025), the average turnover rate for the City is 7.67%.

Recruitment Strategies and Retention Efforts

The City currently engages in a multitude of efforts to improve hiring and retention rates. These efforts include:

- Increased advertising across a variety of job boards and social media
- Creating a recruitment video to be used on all job postings
- Utilizing a variety of testing methods to streamline the recruitment process
- Having set application periods and testing/interview dates already identified and advertised when job announcements are posted, when possible

The retention efforts for the City include:

- Training and development for staff
- A variety of incentive pay including education, bilingual, and longevity
- Education reimbursement for continued learning
- Implementation of the City's classification and compensation study

The MOUs with all bargaining units are set to expire on September 30, 2026. We look forward to initiating bargaining discussions in early 2026.

Financial Implications: There are no financial consequences associated with presenting the City's vacancy rate and hiring data in accordance with AB 2561.

Environmental Considerations: Presenting the City vacancy rate and hiring data is not a project subject to review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(2) (continuing administrative activities such as personnel-related actions).

Policy Implications: Compliance with AB 2561.

Assembly Bill 2561

Local Public Employees: Vacant Positions

August 26, 2025



AB 2561 Background

Assembly Bill 2561 (AB 2561), which took effect on January 1, 2025, requires cities to publicly report certain workforce metrics on an annual basis. The goal of the legislation is to increase transparency in local government hiring practices and workforce management, and to assist state and local agencies in understanding staffing trends across the public sector.



Workforce Vacancy Data

- Total Budgeted/Authorized Full-Time Positions: 221.11
- Total Number of Filled Full-Time Positions: 208.77
- Total Number of Vacant Positions: 12.34
- City Vacancy Rate: 5.58%



Workforce Vacancy Data

- Average Time to Hire = 85.5 Days
- Total Hires Full-Time: 27
- Retention Rate: 92.23%
- Average turnover Rate: 7.67%



Vacancy Rate by Bargaining Group

Bargaining Group	Number of Allocated Positions	Number of Vacant Positions	Vacancy Percentage
Local 39: Administrative and Confidential	20.92	0.25	1.19%
Local 39: General and Public Works	69.84	5.84	8.36%
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Vacancy Rate by Bargaining Group

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Vacancy Rate by Bargaining Group

Vacant positions in the Police Employees Association (PEA) and the vacancy rate.

Position	Allocated Number of Positions	Number of Vacant Positions	Vacancy Rate
Community Service Officer	5.67	2.67	47%
Parking Ambassador	4	1	25%
Public Safety Dispatcher	9	1	11%

Vacancy Rate by Bargaining Group

Vacant positions in PEA and the number of applications received for each role.

Position	Number of Applicants	Time to Hire (days)
Community Service Officer	37	63
Parking Ambassador	47	65.33
Public Safety Dispatcher	98	87.33

Recruitment Strategies and Retention Efforts

Recruiting Efforts:

- Increased advertising across a variety of job boards and social media
- Creating a recruitment video to be used on all job postings
- Utilizing a variety of testing methods to streamline the recruitment process
- Having set application periods and testing/interview dates already identified and advertised when job announcements are posted, when possible

Retention Efforts:

- Training and development for staff
- A variety of incentive pays including education, bilingual, and longevity pay
- Education reimbursement for continued learning
- Implementation of the City's classification and compensation study

The MOUs with all bargaining units are set to expire on September 30, 2026. We look forward to initiating bargaining discussions in early 2026.



Questions/Discussion

Joe Irvin

City Manager

Jirvin@cityofslt.us

530-542-6043



CITY OF
SOUTH LAKE TAHOE 18

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Tahoe Daily Tribune now is, and during all times herein named, was a corporation duly organized and existing under the laws of the State of California, and now is, and during all times herein named was the printer of **Tahoe Daily Tribune**, a newspaper of general circulation, as defined by section 6000 of the Government Code of the State of California, printed and published daily (Sundays excepted) in the City of South Lake Tahoe, County of El Dorado, State of California, and that affiant is the principal clerk of said Nevada County Publishing Co.

That the printed advertisement hereto annexed was published in the said Tahoe Daily Tribune, for the full required period of **1** time(s) commencing on **Aug. 15, 2025**, and ending on **Aug. 15, 2025**, all days inclusive.

PUBLICATION DATES:

Aug. 15, 2025

NOTICE ID: ZTHbsOpEdDIDVRapzIXn

PUBLISHER ID: 374399

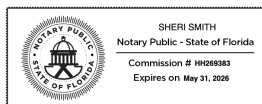
NOTICE NAME: PH-Notice Employee Vacancies

Publication Fee: 151.62

I certify, under penalty of perjury, the forgoing is true and correct.

Anjana Bhadoriya

(Signed) _____



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: **08/18/2025**

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

**Notice of Public Hearing
City of South Lake Tahoe City Council**

NOTICE IS HEREBY GIVEN that in accordance to Government Code Section 3502.3 the City of South Lake Tahoe City Council will conduct a public hearing on **August 26, 2025, at 9:00 a.m.**, or as soon thereafter as possible, at City Hall, City Council Chambers, 1901 Lisa Maloff Way, South Lake Tahoe, to consider the following agenda item:

In accordance with Government Code Section 3502.3 (Assembly Bill 2561) a public agency must once per fiscal year present the status of vacancies, recruitment and retention efforts at a Public Hearing before the adoption of an annual budget.

Any interested person may appear at the public hearing and speak in favor or against this item. Written testimony may be delivered at, or prior to, the Public Hearing addressed to the City Council in care of the City Clerk to PublicComment@cityofslt.us or at the address listed below.

City Council agendas and related staff reports are available at least 72 hours in advance of regular meetings on the City Council page of the City's website www.cityofslt.us or by contacting the City Clerk.

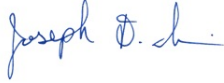
Susan Blankenship
Susan Blankenship
Elected City Clerk
City of South Lake Tahoe
1901 Lisa Maloff Way, Ste 206
South Lake Tahoe, CA 96150
(530) 542-6005

Published: August 15, 2025

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager



Meeting Date: August 26, 2025

Agenda Item #: 2



Agenda Item: South Tahoe Transit Joint Powers Authority Update

Executive Summary: On April 22, 2025, Mayor Pro Tem Bass requested that a discussion item regarding the South Tahoe Transit Joint Powers Authority (Transit JPA) funding be placed on a future Council agenda and Mayor Wallace seconded the request. The City Council will receive an update on the Transit JPA activities and funding as well as information on improvements that have been made to the overall transit system.

Requested Action / Suggested Motions: Pass a Motion either: (1) Providing direction to staff on funding the South Tahoe Transit Joint Powers Authority; or (2) Providing notice to El Dorado County regarding termination of the Joint Exercise of Powers Agreement for the South Tahoe Transit Joint Powers Authority.

Responsible Staff Member: Hilary Roverud, Assistant City Manager

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance
Heather Stroud, City Attorney

Attachments:

- [01-Staff Report-Transit JPA Update.docx](#)
- [02-South Tahoe Transit JPA Agreement.pdf](#)
- [03-Resolution 2025-001 JPA Budget.pdf](#)
- [04 -Resolution 2025-020 City STTJPA Startup Budget.pdf](#)
- [05-Resolution 2025-004 Transit JPA Goal Priorities.pdf](#)
- [06-South Shore Transit Update.pdf](#)



City of South Lake Tahoe

Report to City Council

Meeting Date: August 26, 2025

Title: South Tahoe Transit Joint Powers Authority Update

Location: Citywide

Responsible Staff Member: Hilary Roverud, Assistant City Manager

Background: On October 15, 2024 the El Dorado County Board of Supervisors and City of South Lake Tahoe City Council approved a Joint Powers Agreement creating the South Tahoe Transit Joint Powers Authority (Transit JPA) (Attachment 02). The JPA was created with the purpose of “planning, programming, financing, acquisition, ownership and operation of public transit services and facilities to serve the Lake Tahoe south shore area.” The jurisdiction of the Transit JPA is the area within El Dorado County, including the City of South Lake Tahoe, however the intent of the JPA is to benefit the Lake Tahoe south shore area, which may include transit service within and outside of the JPA jurisdictional territory.

JPA Board members are:

Brooke Lane, Chair

Cody Bass, Vice Chair

Keith Roberts

Sharla Hales, TTD Ex Officio member

Chris Proctor, South Shore Transportation Management Association (SSTMA) Ex Officio member

Cody Bass represents the Transit JPA as a member of the Tahoe Transportation District (TTD) Regional Transit and Capital Programs Committee.

Hilary Roverud has been appointed the Transit JPA Executive Director and represents the City in the Lake Tahoe Transit Working Group led by Tahoe Regional Planning Agency (TRPA) staff.

At their first meeting on January 30, 2025, the JPA Board adopted a resolution approving the startup budget and contribution amounts which reflect two thirds contribution by the City of South Lake Tahoe and one third contribution by El Dorado County (Attachment 03). The JPA startup budget, covering January 1 through September 30, 2025, included staffing support from the City, as managing agency, including a new Transportation Manager and one half of an Accountant position beginning in July, for total expenses of \$160,488.

On March 25, 2025 the City Council adopted resolution 2025-020 (Attachment 04), approving the allocations of \$108,992 to the Transit JPA for startup funds, contingent on El Dorado County providing their portion of startup funding. On April 8, 2025 the El Dorado County Board

of Supervisors directed County staff not to include Transit JPA funding in the FY 25/26 Budget or provide startup funding.

On April 22, 2025, Councilmember Bass requested that a discussion item regarding the Transit JPA funding be placed on a future Council agenda and Mayor Wallace seconded the request.

Issue and Discussion: At their February 2025 meeting, the Transit JPA Board adopted Resolution 2025-004 (Attachment 05) which outlined Transit JPA Service Goals and Priorities and provided direction to the Executive Director to begin discussions with partner agencies regarding the content of a Request for Proposals (RFP) from private transit operators to operate fixed route and micro transit services in the south shore area. However, without startup funding, the Transit JPA has not met or been active since February 2025, an RFP for private transit operators has not been developed, and the City has not initiated recruitment for necessary Transit JPA staffing.

An operating budget beyond September 2025 has not been adopted by the Transit JPA Board, however administrative costs, which include staffing, legal counsel, insurance and bonding, are estimated at approximately \$385,000 for fiscal year 2025/2026. Although the cost associated with contracting a private fixed route and micro transit operator as envisioned by the Transit JPA Board are unknown until proposals are solicited, it is anticipated to be in the range of \$7-8 million. This is based on estimates provided by South Shore Transportation Management Association (SSTMA) to expand micro transit citywide (\$3,348,874, SSTMA draft short range transit plan Feb 12, 2024) and estimated operating costs to operate Route 50 included in the Connections 2050 Regional Transportation Plan (\$4,474,000, Connections 2050, Appendix H). This is a very high-level estimate, however the amount is consistent with the 2023 Transit Analysis that Via prepared for potential City run transit that includes more frequent fixed Route 50 and 8-10 micro transit vehicles utilized to run the service citywide. The Via study estimated Route 50 costs at \$4.95-5.84 million but with a higher level of service (20 minute headways and operations until midnight) than the Transit JPA included in the priorities resolution. The \$7-8 million estimate does not include necessary capital investments and assumes that micro transit will also serve as paratransit service.

Total Transportation Development Act (TDA) funding eligible to use for transit operations (Local Transportation Fund and State Transit Assistance) allocated to TTD in 2024 is \$1,884,807 (LTF - \$1,224,344, STA - \$660,463). Public transit agencies in California are typically funded through TDA and Federal Transportation Agency (FTA) formula grants. For the Transit JPA to become eligible for the state and federal formula funding, the agency must demonstrate its legal, technical, regulatory and financial capacities to be a subrecipient. Currently, TRPA apportions TDA and FTA funds between TTD and Placer County according to a formula that weights each operator's population served and ridership. Through the Lake Tahoe Transit Working Group, TRPA is initiating analysis of potential funding and implementation strategies that will include a model for use by TRPA and partners in administering regional transit funding, which could include additional future transit operators. This study, expected to be completed in one year, could inform the Transit JPA and partner agencies on how to maximize efficient use of funds available.

If the Transit JPA were to proceed with an RFP and award of a contract for private transit operations, administrative funding for FY 25/26 would be required as well as additional local

funding necessary to achieve eligibility for state and federal funding and to initiate transit operations until federal and state funding reimbursement is available. Eligibility for federal funds requires a new agency to demonstrate the ability to match and manage those funds, to cover cost overruns, to cover operating deficits through long-term stable and reliable sources of revenue, and to maintain and operate federally funded facilities and equipment. The source of local share must be identified, and assurances must be provided that adequate local funds will be available at the time federal funds are drawn down. Also to take into consideration is the current uncertainty around the availability of federal transit funds in the future and federal requirements that would be tied to them.

A transition to a Transit JPA contracted private operator will also require coordination with TTD and SSTMA to transition operations and capital assets as well as TTD granting of operating authority and federal subrecipient eligibility to the Transit JPA.

Attachment 06 is included to provide an update to the City Council on transit provided by other operators on the South Shore. Transit improvements are occurring and discussions around the effectiveness and efficiency of the transit system and operators are ongoing.

Financial Implications: If the Transit JPA were to move forward with an RFP and award of a contract for private transit operations, approximately \$385,000 would be need for Fiscal Year 25/26 administrative support (subject to budget approval of the Transit JPA Board) as well as additional local funding necessary to achieve eligibility for state and federal funding and to initiate transit operations until federal and state funding reimbursement is available. Establishing eligibility and beginning transit operations could require several years of local funding before state and federal funds are available.

Environmental Considerations: Receiving a presentation and providing direction to staff regarding the South Tahoe Transit JPA is not a “project” subject to review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(2) (continuing administrative or maintenance activities, such as purchases for supplies).

Policy Implications: The City Strategic Plan states as a goal to “continue to support Transit JPA-increase funding for Lake Link micro transit.” The Funding Agreement between the City and SSTMA for micro transit operations will be presented to City Council for consideration of renewal in September 2025.

Additional Strategic Plan goals under the “Improve Transportation” priority include improving scooter safety, completing the US 50 Corridor Planning Study, completing the traffic calming toolbox, increasing annual road repair program, prioritizing complete streets and evaluating city-wide parking management strategies.

**JOINT EXERCISE OF POWERS AGREEMENT
FOR THE
SOUTH TAHOE TRANSIT JOINT POWERS AUTHORITY**

THIS JOINT EXERCISE OF POWERS AGREEMENT (the “Agreement”) is made effective as of the October 15, 2024 (“Effective Date”), by and among the **CITY OF SOUTH LAKE TAHOE**, a general law city duly organized and existing under the laws of the State of California (the “City”), and the **COUNTY OF EL DORADO**, a political subdivision duly organized and existing under the laws of the State of California (the “County”). These public agencies are sometimes referred to herein individually and collectively as “Member” or “Members.”

RECITALS

- A. WHEREAS, the Joint Exercise of Powers Act (California Government Code Section 6500 *et seq.*, the “Law”) authorizes the Members to enter into an agreement for the joint exercise of power common to them and, by that agreement, create an entity that is separate from each of the Members; and
- B. WHEREAS, pursuant to Section 9 of Article XI of the California Constitution and Government Code Sections 26002 and 39732 the City and the County have the common powers to establish, plan for, manager, own, finance, acquire, construct, maintain, operate, or provide public transit facilities and services; and
- C. WHEREAS, the City and the County have determined that the public interest will be served by the joint exercise of these powers through this Agreement and the creation of a joint powers authority with the power to establish, plan for, manage, own, finance, acquire, operate, or provide public transit facilities and services.

NOW THEREFORE, the parties hereto agree as follows:

AGREEMENT

- 1. Authority and Purpose. This Agreement is made pursuant to the Law relative to the joint exercise of powers common to the Members. The purpose of this Agreement is to provide for the planning, programming, financing, acquisition, ownership, and operation of public transit services and facilities to serve the Lake Tahoe south shore area.
- 2. Creation of Authority and Jurisdiction. The Members hereby create the South Tahoe Transit Joint Powers Authority (“Authority”), a public entity separate from each of the Members. The jurisdiction of the Authority shall be the territory within and served by the Members to include all of El Dorado County and including the City of South Lake Tahoe. The intent of the Authority is to benefit the Lake Tahoe south shore area, which may include transit service within and outside the territory of the City and/or County as permissible by California law.

3. Term and Termination. This Agreement shall be effective as of the date first above written. It shall remain in effect until terminated in accordance with the Law by one or more of the Members; provided, however, that this Agreement may not be terminated, and no Member may withdraw its membership, until all bonds or other instruments of indebtedness issued by the Authority, if any, have been paid in full or otherwise extinguished as indebtedness of the Authority.

4. Powers. The Authority shall have all powers necessary or reasonably convenient to carry out the purposes stated in Section 1, including, but not limited to, the following:

- a. to work with regional, state, and federal agencies to plan, program, and secure funding for transit;
- b. to develop and implement transit plans;
- c. to develop, provide and operate local transit services, including obtaining all necessary approvals to operate a public transportation system;
- d. to advocate before local, regional, state and federal officials and agencies for improvements to transit services and facilities as well as funding for those improvements;
- e. to coordinate facility, service, and operational plans and programs with other public agencies and organizations;
- f. to secure administrative office space and furnishings;
- g. to make and enter into contracts;
- h. to contract for, or employ, administrative, technical and support staff, and consultants and contractors of any kind;
- i. to lease, acquire, hold, or dispose of real property by negotiation, dedication, or eminent domain;
- j. to lease, acquire, operate, maintain, and dispose of materials, supplies, and equipment of all types;
- k. to construct, manage and maintain facilities and services to meet the purposes of the Authority; of any kind;
- l. to accept, hold, invest (pursuant to the Law, including, without limitation, section 6509.5 thereof), manage, and expend monies;
- m. to levy fees and taxes, to enter into lease purchase agreements, and to issue bonds and incur other forms of indebtedness, as provided for in the Law, including, without limitation, sections 6547, 6547.1, 6547.5, and 6547.6 thereof, or any other applicable law;
- n. to negotiate and enter into reimbursement agreements to construct facilities or to provide for operations or services;
- o. to obtain and secure funding from all available public and private sources, including local, regional, state and/or federal government, bond issuances, lease purchase agreements, public grants, private contributions, public and private loans, and other funds, and claim contributions pursuant to any applicable state or federal statutes or local requirements;
- p. to sue and be sued; and
- q. to exercise all powers incidental to the foregoing.

5. Duties. The Authority shall have the duty to do the following within the times specified or, if no time is specified, within a reasonable time:

- a. to retain legal counsel for all Authority business, including litigation;
- b. to evaluate the need for, and acquire and maintain, if necessary, liability, errors and omissions, or other insurance;
- c. to conduct an annual audit as required by the provisions of Subsection 6.f.(3);
- d. to determine within one hundred eighty (180) days of the Effective Date of this Agreement the amount of start-up contributions to the Authority from each Member and each Member agrees to make payment to the Authority within one hundred (120) days of notice of Authority action setting the start-up contribution amount.
- e. to determine the ongoing funding required by the Authority and a cost allocation among the Members.

6. Administration.

- a. Governing Board -- Membership. The Authority shall be administered by a board of directors ("Board") consisting of three directors. Two directors, and one alternate director, shall be current members of the City Council. One director shall be the current member of the County Board of Supervisors representing District V and one alternate director shall be a current member of the County Board of Supervisors. Each City director and each City and County alternate shall be appointed by the City Council or the Board of Supervisors of which he or she is a member and shall serve at the pleasure of the member's appointing agency. Alternates shall serve as directors in the absence of the director representing the same jurisdiction as the alternate.
- b. Ex officio members. Ex officio members of the Board who may participate in Board discussions but who do not count towards establishing a quorum and do not have a vote on the Board include (1) one member and one alternate representing the South Shore Transportation Management Association ("SSTMA") appointed by the SSTMA Board; and (2) one member and one alternate representing the Tahoe Transportation District ("TTD") appointed by the TTD Board. Ex officio members shall serve at the discretion of and at the pleasure of each members appointing agency. Alternates shall serve as ex officio members in the absence of the ex officio member representing the same jurisdiction as the alternate.
- c. Meetings.
 - (1) Regular Meetings. The Board shall by resolution establish the number of

regular meetings to be held each year and the date, hour, and location at which such regular meetings shall be held; provided that the Board shall meet at least two times a year.

(2) Special Meetings. Special meetings of the Board may be called in accordance with the provisions of the Ralph M. Brown Act (California Government Code section 54950 *et seq.*).

(3) Conduct of Meetings. All meetings of the Board shall be held in accordance with the Ralph M. Brown Act (California Government Code section 54950 *et seq.*).

(4) Minutes. The Secretary of the Authority shall cause minutes of all meetings of the Board to be kept and shall, as soon as possible after each meeting, cause a copy of the minutes to be forwarded to each member of the Board, and to the City and County.

(5) Quorum. Two (2) directors of the Board shall constitute a quorum for the transaction of business, which must include one member of the City Council and one member of the Board of Supervisors. Except as otherwise provided in this Agreement, including Section 7, actions of the Board shall require the affirmative vote of a majority of the entire Board (i.e., two (2) affirmative votes).

d. Procedures.

(1) The Board shall elect a chair from among its membership to preside at meetings and shall select a secretary who may, but need not, be a member of the Board. The Board may, from time to time, elect such other officers as the Board shall deem necessary or convenient to conduct the affairs of the Authority.

(2) The Board may adopt by resolution rules of procedure, not inconsistent with the provisions of this Agreement, to govern the conduct of its meetings.

(3) Members of the Board shall comply with Title 9 of the California Government Code, commencing with section 81000 (Political Reform Act of 1974).

e. Managing Agency.

(1) Unless otherwise approved unanimously by the Members, City staff shall serve as staff to the Authority and perform administrative functions for the Authority. The Board shall appoint an Executive Director of the Authority and the Executive Director shall take direction from the Board. The Executive Director is authorized to carry out the business of the Authority consistent with this Agreement and the direction of the Board. The Board may enter into agreements with the City for payment to, or reimbursement to, the City for the performance of administrative functions for the the Authority.

f. Fiscal Matters.

(1) Treasurer and Auditor.

(A) Except as provided in Subsection (B), below, the Director of Finance of the City is designated as the Treasurer and Auditor of the Authority with the powers, duties, and responsibilities specified in the Law, including, without limitation, sections 6505 and 6505.5 thereof.

(B) In lieu of the designations in Subsection (A), above, the Board may from time to time appoint one or more qualified persons to either or both the positions of Treasurer or Auditor as provided in Section 6505.6 of the Law. Such appointment shall supersede the designation made in 6.f.(1)(A) above. The person (s) appointed by the Board under this paragraph shall have the powers, duties and responsibilities specified in sections 6505 and 6505.5 of the Law.

(2) Custodian of Property. The treasurer and auditor of the Authority shall be the public officers who have charge of, handle, and have access to, the Authority's property and shall file with the Authority an official bond in the amount set by the Board and such bond premium shall be paid for by the Authority.

(3) Accounts and Reports. The Board shall establish and maintain such funds and accounts as may be required by good accounting practice. The books and records of the Authority shall be open to inspection at all reasonable times to the County and the City, and their respective representatives. The accounts shall be prepared and maintained by the Treasurer of the Authority. The Authority, within one eighty (180) days after the close of each fiscal year, shall cause an independent audit of all financial activities for such fiscal year to be prepared by an independent certified public accountant employed by the Authority. The Authority shall promptly deliver copies of the audit report to the Members.

(4) Budgets. The Board shall adopt a budget no later than one hundred eighty (180) days after the Effective Date of this Agreement and no later than September 30 of each year thereafter.

(5) Contributions. Within one hundred twenty (120) days of notice of Authority action setting the start-up contribution amount the City and County shall contribute to the Authority start-up funds in the amounts determined by the Board. The Board may determine allocation contributions and set additional amounts to be contributed to the Authority from the City and the County in the future for ongoing operations.

7. Voting. Notwithstanding Subsection 6.c.(5), the following actions may only be taken by unanimous vote of the entire Board:

- a. To impose fees, assessments, levy taxes, or order the formation of an assessment or special district;
- b. To authorize the issuance and sale, refinancing, or early redemption of bonds;
- c. To determine the amount of the initial contributions or start-up funds, and to adopt or to amend the method of allocating contribution obligations under paragraph 6.f.(5)

- d. To exercise eminent domain.
- e. Approval of the Authority to take on debt;
- f. The creation of positions of employment for the Authority;
- g. To change or modify the provision of 6.e. designating the City as the Managing Agency of the Authority and requiring City staff to serve as staff to the Authority.

8. Exercise of Powers. The powers and duties which (a) are common to the Members, and (b) are vested in the Authority only by virtue of this Agreement, and are not independent powers and duties which arise by virtue of the Law, shall be exercised and carried out subject only to such restrictions upon the manner of exercising such powers or carrying out such duties as are imposed upon the City of South Lake Tahoe in the exercise of similar powers or in carrying out similar duties, as provided in section 6509 of the Law.

9. Fiscal Year. The fiscal year of the Authority shall be the period from October 1st of each year to and including the following September 30th.

10. Debts, Liabilities and Obligations. The debts, liabilities, and obligations of the Authority shall not constitute debts, liabilities, or obligations of the County or the City, either jointly or severally.

11. Liability of Board, Officers and Employees.

a. The members of the Board, officers, and employees of the Authority shall use ordinary care and reasonable diligence in the exercise of their powers, and in the performance of their duties pursuant to this Agreement. They shall not be liable to the Members for any mistake of judgment or other action made, taken, or omitted by them in good faith, nor for any action made, taken, or omitted by any agent, employee, or independent contractor selected with reasonable care, nor for loss incurred through the investment of the Authority's funds, or failure to invest the same.

b. To the extent authorized by California law, no member of the Board, officer, or employee of the Authority shall be responsible for any action made, taken, or omitted, by any other member of the Board, officer, or employee. No member of the Board, officer, or employee of the Authority shall be required to give a bond or other security to guarantee the faithful performance of his or her duties pursuant to this Agreement, except as provided in Subsection 6.f.(2).

c. The funds of the Authority shall be used to defend, indemnify, and hold harmless the Authority and any member of the Board, officer, or employee of the Authority for actions taken in good faith and within the scope of his or her authority. Nothing herein shall limit the right of the Authority to purchase insurance to provide coverage for the foregoing indemnity.

12. Liberal Construction. The provisions of this Agreement shall be liberally construed as necessary or reasonably convenient to achieve the purposes of the Authority.

13. Indemnification. The Authority shall acquire such insurance protection as is necessary to protect the interests of the Authority, the parties to this Agreement and the public. The Authority created by this Agreement shall assume the defense of and indemnity and save harmless each party to this Agreement and its respective officers, agents and employees, from all claims, losses, damages, costs, injury and liability of every kind, nature or description directly or indirectly arising from the performance of any of the activities of the Authority, or the activities undertaken pursuant to this Agreement.

14. Termination/Withdrawal

a. Notice. Any Member may withdraw from this Agreement upon one hundred twenty (120) calendar days' prior written notice to the other parties, in which event the Authority shall wind up its affairs and terminate. The Members will cooperate in all necessary actions to wind down the operations of the Authority.

b. Disposition of Property. In the event of termination or dissolution of the Authority the assets of the Authority shall be distributed according to the following:

(1) In the event of termination of the Authority where there is a successor public entity which will carry on the activities of the Authority and assume its obligations, Authority funds, including any interest earned on deposits, and property remaining upon termination of the Authority and after payment of all obligations shall be transferred to the successor public entity.

(2) If there is no successor public entity which would carry on any of the activities of the Authority or assume any of its obligations, Authority funds, including any interest earned on deposits, and property remaining upon termination of the Authority and after payment of all obligations, shall be returned in proportion to the contribution of each Agency during the term of this Agreement.

(3) If there is a successor public agency which would undertake some of the functions of the Authority and assume some of its obligations, Authority funds, including any interest earned on deposits, and property remaining upon termination of the Authority and after payment of all obligations, shall be allocated by the Board between the successor public entity and member agencies.

(4) In the event the Authority is terminated under circumstances falling within ii) or iii) above, all decisions of the Board with regard to determination of assets to be transferred to member agencies or any successor shall be final.

15. Severability. Should any part, term, or provision of this Agreement be decided by the courts to be illegal or in conflict with any law of the State of California, or otherwise be rendered unenforceable or ineffectual, the validity of the remaining portions or provisions shall not be affected thereby.

16. Successors; Assignment. This Agreement shall be binding upon and shall inure to the

benefit of the successors of the Members. No Member may assign any rights or obligations hereunder without the consent of the other Member; provided, further, that no such assignment may be made if it would materially and adversely affect (a) the rating of bonds issued by the Authority, or (b) bondholders holding such bonds.

17. Amendments. This Agreement may be amended only by the unanimous written agreement of the Members. So long as any bonds of the Authority are outstanding and unpaid, or funds are not otherwise set aside for the payment or redemption thereof in accordance with the terms of the bonds and the documentation relating thereto, this Agreement shall not be amended, modified or otherwise revised, changed or rescinded, unless the Members have first complied with the procedures required to amend the indenture for said Bonds.

18. Notices. Any notices to Members required by this Agreement shall be delivered or mailed, U.S. first class, postage prepaid, addressed as follows:

CITY OF SOUTH LAKE TAHOE
City Manager
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

With a copy to:
South Lake Tahoe City Attorney
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

COUNTY OF EL DORADO
County Administrative Officer
3330 Fair Lane
Placerville, CA 95667

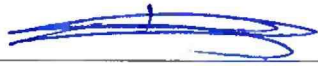
With a copy to:
County Counsel
3330 Fair Lane
Placerville, CA 95667

Notices under this Agreement shall be deemed given and received at the earlier of actual receipt, or the second business day following deposit in the United States mail, as required above. Any Participant may amend its address for notice by notifying the other Participants.

19. Counterparts. This Agreement may be executed in any number of counterparts, and by different parties in separate counterparts, each of which, when executed and delivered, shall be deemed to be an original and all of which counterparts taken together shall constitute but one and the same instrument.

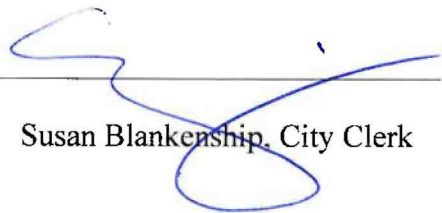
IN WITNESS WHEREOF, the Participants have entered into this Agreement effective as of the date first above written.

CITY OF SOUTH LAKE TAHOE

BY: 

Cody Bass, Mayor

ATTEST:

BY: 

Susan Blankenship, City Clerk

APPROVED AS TO FORM:

BY: 

Heather Stroud, City Attorney

COUNTY OF EL DORADO

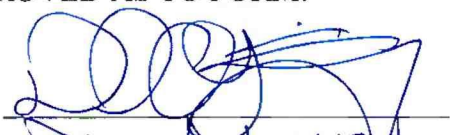
ATTEST:

BY: 
Tyler Hurtzell
~~Clerk~~, Board of Supervisors
Clerk,

~~ATTEST:~~

BY: 
Wendy Thomas
~~Clerk~~, Board of Supervisors
Chair,

APPROVED AS TO FORM:

BY: 
David A. Livingston
County Counsel

Resolution 2025-001

**Adopted by the South Tahoe Transit Joint Powers Authority
Board of Directors**

January 30, 2025

**Approving the January 1, 2025, through
September 30, 2025, South Tahoe Transit
JPA Startup Budget**

BACKGROUND

- A. The South Tahoe Transit Joint Powers Authority (JPA) was established on October 15, 2024, by the City of South Lake Tahoe and El Dorado County, pursuant to Section 9 of Article XI of the California Constitution and Government Code Sections 26002 and 39732., and a Joint Exercise of Powers Agreement.
- B. The Joint Exercise of Powers Agreement specifies that the City of South Lake Tahoe is the Managing Agency and City staff shall serve as staff to the JPA.
- C. The Joint Exercise of Powers Agreement specifies that within one hundred twenty (120) days of notice of the JPA action setting the startup contribution amounts the City and County shall contribute to the JPA startup funds in the amounts determined by the Board.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED,
that the South Tahoe Transit JPA:

- 1. Does hereby adopt the Startup Budget for January 1, 2025, through September 30, 2025 (Exhibit A).
- 2. Approves the following contribution amounts which reflects two thirds contribution by the City of South Lake Tahoe and one third contribution by the County of El Dorado to fund the JPA:

	Amount
City of South Lake Tahoe	\$108,992
El Dorado County	\$54,496
Total	\$163,488

Directs the Executive Director to submit requests to the City of South Lake Tahoe and the County of El Dorado to submit funding to the JPA administered

by the City as the Managing Agency consistent with the amounts set forth herein.

Adopted by the South Tahoe Transit JPA on January 30, 2025, by the following vote:

Yes: Laine, Bass Roberts

Brooke Laine
Brooke Laine (Feb 3, 2025 12:21 PM)
Brooke Laine, Chair

02/03/2025
Date:

Attest:


Susan Blankenship (Feb 3, 2025 11:26 PST)
Susan Blankenship, Secretary

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Tahoe Transit JPA.

EXHIBIT A

STARTUP BUDGET

South Tahoe Transit JPA

STARTUP EXPENSES

PERSONNEL	AMOUNT
Assistant City Manager, 6mo, 10%	\$16,503
Transit Manager, 3mo, 100%	\$56,813
Treasurer/Finance Director, 9mo, 5%	\$10,623
Secretary, 9mo, 5%	\$6,867
Accountant, 3mo, 50%	\$17,682
Total	\$108,488
OTHER	AMOUNT
Legal Counsel	\$30,000
Financially Responsible Officer Bond	\$5,000
Indemnification Insurance	\$20,000
	\$0
Total	\$55,000
Total Startup Expenses	\$163,488

Created:	2025-02-03
By:	Susan Blankenship (sblankenship@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAe2E23VSbTcYQq_-fip-OSm-Srvf9HIqN

"TRANSI~1" History

-  Document created by Susan Blankenship (sblankenship@cityofslt.us)
2025-02-03 - 7:20:03 PM GMT
-  Document emailed to bosfive@edcgov.us for signature
2025-02-03 - 7:20:07 PM GMT
-  Document emailed to Susan Blankenship (sblankenship@cityofslt.us) for signature
2025-02-03 - 7:20:07 PM GMT
-  Email viewed by bosfive@edcgov.us
2025-02-03 - 7:25:55 PM GMT
-  Document e-signed by Susan Blankenship (sblankenship@cityofslt.us)
Signature Date: 2025-02-03 - 7:26:49 PM GMT - Time Source: server
-  Signer bosfive@edcgov.us entered name at signing as Brooke Laine
2025-02-03 - 8:21:55 PM GMT
-  Document e-signed by Brooke Laine (bosfive@edcgov.us)
Signature Date: 2025-02-03 - 8:21:57 PM GMT - Time Source: server
-  Agreement completed.
2025-02-03 - 8:21:57 PM GMT

Resolution 2025-020

Adopted by the City of South Lake Tahoe City Council

March 25, 2025

Authorizing \$108,992 Budget Appropriations from General Fund Undesignated Excess Reserves for the South Tahoe Transit JPA Startup Budget and Amending the FY 2024/2025 Allocated Permanent Position Listing to add Transportation Manager and Accountant positions

BACKGROUND

- A. The South Tahoe Transit Joint Powers Authority was established on October 15, 2024 by the City of South Lake Tahoe and El Dorado County, pursuant to Section 9 of Article XI of the California Constitution and Government Code Sections 26002 and 39732., and a Joint Exercise of Powers Agreement.
- B. Section 6.f(5) of the Joint Exercise of Powers Agreement states that “within one hundred twenty (120) days of notice of Authority action setting the start-up contribution amount the City and County shall contribute to the Authority start-up funds in the amounts determined by the Board.”
- C. Section 3(1) states that, “unless otherwise approved unanimously by the Members, City staff shall serve as staff to the Authority and perform administrative functions for the Authority” and “The board may enter into agreements with the City for payment to, or reimbursement to, the City for the performance of administrative functions for the Authority.”

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe:

- 1. Finds that the above recitals are true, correct and a substantive part of this resolution.
- 2. Authorizes the appropriation of funds for the City’s portion of start-up contributions to South Tahoe Transit JPA into the City’s fiscal year 2024/2025 budget, upon approval by the County Board of Supervisors to provide the County portion of the startup funding, as follows:
From General Fund Undesignated Excess Reserves
100-01956-50068: \$108,992
Transfer into Transit JPA XXX-XXXXX-36300: \$108,992
- 3. Authorizes the amendment to the FY 24/25 List of Allocated Permanent Positions (attached hereto as Exh.1).

4. Approves the corresponding Transportation Manager salary table (attached hereto as Exh. 2).
5. Authorizes the expenditure appropriations for the Transportation Manager and Accountant positions into the City's fiscal year 2024/2025 budget to be partially reimbursed by the JPA based on a reimbursement agreement that being developed, as follows:
 - a. Transportation Manager 100-01310-41* \$56,813 (total for all payroll line items)
 - b. Accountant 100-01511-41* \$35,365 (total for all payroll line items)

Budget for the reimbursement revenue will be established with the reimbursement agreement approval.

Adopted by the City of South Lake Tahoe City Council on March 25, 2025 by the following vote:

Yes: Wallace, Bass, Robbins, Jinkens, Roberts



Tamara Wallace (Mar 27, 2025 01:11 PDT)

Date: Mar 27, 2025

Tamara Wallace, Mayor

Attest:



Susan Blankenship (Mar 26, 2025 14:55 PDT)

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Appropriated Positions 24/25 Adopted	Authorized/ Appropriated Positions thru Mar'25	Authorized/ Frozen Positions 24/25 Budget
<u>CITY COUNCIL</u>					
Council Member (Elected)					
Department Total	5.00	5.00	5.00	5.00	0.00
<u>CITY CLERK</u>					
City Clerk (Elected)	1.00	1.00	1.00	1.00	
Assistant City Clerk	1.17	1.17	1.00	1.00	
Department Total	2.17	2.17	2.00	2.00	0.00
<u>CITY TREASURER</u>					
City Treasurer (Elected)					
Department Total	1.00	1.00	1.00	1.00	0.00
<u>CITY MANAGER DEPARTMENT</u>					
City Manager	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	
Communications and Project Specialist	1.00	1.00	1.00	1.00	
Data and Innovation Program Manager	0.00	0.00	1.00	1.00	
Sustainability Coordinator	1.00	1.00	1.00	1.00	
Transportation Manager	0.00	0.00	0.00	0.25	
	4.00	4.00	5.00	5.00	
Human Resources					
Human Resources Manager	1.00	1.00	1.00	1.00	
Principal &/or H.R. Analyst	2.00	2.00	2.00	2.00	
Total	3.00	3.00	3.00	3.00	0.00
Department Total	7.00	7.00	8.00	8.00	0.00
<u>CITY ATTORNEY</u>					
City Attorney	1.00	1.00	1.00	1.00	
Assistant City Attorney	1.00	1.00	1.00	1.00	
Risk Manager	1.00	1.00	1.00	1.00	
Paralegal	1.00	1.00	1.00	1.00	
Department Total	4.00	4.00	4.00	4.00	0.00
<u>FINANCE DEPARTMENT</u>					
Director of Finance	1.00	1.00	1.00	1.00	
Total	1.00	1.00	1.00	1.00	0.00
Financial Services					
Financial Services Supervisor	1.00	1.00	1.00	1.00	
Accountant I, II	1.00	1.00	1.00	1.00	
Accountant I / Payroll Coordinator	1.00	1.00	1.00	1.00	
Accountant (Transit JPA)	0.00	0.00	0.00	0.25	
Principal Management Analyst - Purchasing and Grants	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.25	0.00
Revenue					
Accounting Technician I, II	2.00	2.00	2.00	2.00	
Supervising Accounting Technician	1.00	1.00	0.00	0.00	
Assistant Management Analyst	0.00	0.00	1.00	1.00	
Accountant I/II	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.00	0.00
Information Systems					
Information Systems Supervisor	1.00	1.00	0.00	0.00	
Information Systems Manager	0.00	0.00	1.00	1.00	
Network Systems Administrator	1.00	1.00	1.00	1.00	
Information Systems Technician	1.00	1.00	1.00	1.00	
Total	3.00	3.00	3.00	3.00	0.00
Department Total	12.00	12.00	12.00	12.25	0.00

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Appropriated Positions 24/25 Adopted	Authorized/ Appropriated Positions thru Mar'25	Authorized/ Frozen Positions 24/25 Budget
DEVELOPMENT SERVICES DEPARTMENT					
Director of Development Services	1.00	1.00	1.00	1.00	
Administrative Clerk I, II	1.00	1.00	1.00	1.00	
Total	2.00	2.00	2.00	2.00	0.00
Planning					
Planning Manager/Environmental Planner	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner	2.00	2.00	2.00	2.00	
Sr. Planner	1.00	1.00	1.00	1.00	
Development Services Technician	0.00	0.00	0.00	0.00	1.00
Total	4.00	4.00	4.00	4.00	1.00
Housing					
Housing Manager	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner- Housing	1.00	1.00	1.00	1.00	
Associate Management Analyst	1.00	1.00	1.00	1.00	
Program Coordinator	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.00	0.00
Building and Safety					
Building Official	1.00	1.00	1.00	1.00	
Pr Bldg & Sr Bldg Inspector, Bldg Inspector, Hsng Insp.	4.00	4.00	4.00	4.00	
Sr. Permit Center Technician, Permit Center Technician	2.00	2.00	2.00	2.00	
Total	7.00	7.00	7.00	7.00	0.00
Department Total	17.00	17.00	17.00	17.00	1.00
PUBLIC WORKS DEPARTMENT					
Director of Public Works	1.00	1.00	1.00	1.00	
Capital Program and Facilities Program Manager	1.00	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	1.00	
Total	3.00	3.00	3.00	3.00	0.00
Engineering					
Construction Engineer	0.00	0.00	0.00	0.00	1.00
Complete Streets Program Manager	1.00	1.00	1.00	0.50	
GIS Analyst	1.00	1.00	0.00	0.00	
Resident Engineer / Resident Inspector	1.00	1.00	0.00	0.00	
Engineering Manager	0.33	0.67	0.00	0.00	
Associate Civil Engineer, Assistant Engineer	2.50	0.00	0.00	0.00	
Associate Civil Engineer, Associate Architect	0.00	2.50	4.00	4.00	
Associate Planner, Assistant Planner (Transportation)	0.00	0.00	0.00	0.50	
Engineering Technician I, II	1.00	1.00	1.00	1.50	
Total	6.83	7.17	6.00	6.50	1.00
Maintenance Operations / Snow Removal					
Maintenance Manager	2.00	2.20	2.17	2.17	
Lead Maintenance Technician	2.00	2.50	3.00	3.00	
Maintenance Technician I, II, III, IV, V	16.00	15.50	15.00	15.00	
Total	20.00	20.20	20.17	20.17	0.00
Fleet Maintenance					
Maintenance Manager - Fleet	1.00	1.00	1.00	1.00	
Equipment Mechanic I, II, III	6.00	6.00	6.00	6.00	
Fleet Control Specialist	1.00	1.00	1.00	1.00	
Total	8.00	8.00	8.00	8.00	0.00
Airport					
Airport Manager	1.00	1.00	1.00	1.00	
Airport Maintenance Supervisor	1.00	1.00	1.00	1.00	
Administrative Assistant I, II	1.00	1.00	1.00	1.00	
Maintenance Technician I, II, III, IV, V	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.00	0.00
Department Total	41.83	42.37	41.17	41.67	1.00

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Appropriated Positions 24/25 Adopted	Authorized/ Appropriated Positions thru Mar'25	Authorized/ Frozen Positions 24/25 Budget
<u>PARKS AND RECREATION DEPARTMENT</u>					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	
Total	1.00	1.00	1.00	1.00	
<u>Recreation</u>					
Administrative Assistant I, II	1.00	1.00	1.00	1.00	
Recreation Manager	1.00	1.00	1.00	1.00	
Maintenance Manager - Recreation	0.00	0.33	1.00	1.00	
Recreation Supervisor - Aquatics	0.00	0.00	0.00	0.42	
Events Coordinator	1.00	1.00	1.00	0.50	
Marketing and Events Coordinator	0.00	0.00	0.00	0.50	
Recreation Program Coordinator	0.00	0.42	1.00	1.00	
Head Pool Lifeguard	1.00	1.00	1.00	1.42	
Total	4.00	4.75	6.00	6.84	
<u>Parks</u>					
Maintenance Manager - Parks	1.00	1.00	1.00	1.00	
Lead Maintenance Technician	1.00	1.00	1.00	1.00	
Maintenance Technicians I, II, III, IV,V	7.00	7.00	7.00	7.00	
Total	9.00	9.00	9.00	9.00	
Department Total	14.00	14.75	16.00	16.84	0.00
<u>FIRE DEPARTMENT</u>					
Fire Chief	1.00	1.00	1.00	1.00	
Fire Division Chief (Grant Funded)	0.00	0.50	1.00	1.00	
Fire Marshall	1.00	1.00	1.00	1.00	
Fire Battalion Chief	3.00	3.00	3.00	3.00	
Fire Captain	9.00	9.00	9.00	9.00	
Fire Engineer	9.00	9.00	9.00	10.00	
Firefighter, Paramedic	9.00	9.00	9.00	8.00	
Firefighter, Paramedic (Meas. S, prev. SAFER Grant)	7.00	7.00	7.00	7.00	
Fire Safety Inspector I, II	1.00	1.00	1.00	1.00	
Executive Assistant to the Fire Chief	1.00	1.00	1.00	1.00	
Department Total	41.00	41.50	42.00	42.00	0.00
<u>POLICE DEPARTMENT</u>					
Chief of Police	1.00	1.00	1.00	1.00	
Police Lieutenant	3.00	3.00	3.00	3.00	
Police Sergeant	6.00	6.00	6.00	6.00	
Police Officer	31.00	31.00	31.00	31.10	1.00
Police Officer (cannabis)	1.00	1.00	1.00	1.00	
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	
Police Records Supervisor	1.00	1.00	1.00	1.00	
Community Service Officer Supervisor	1.00	1.00	1.00	1.00	
Public Safety Dispatcher	9.00	9.00	9.00	9.00	
Senior Police Records Tech, Police Record Tech	2.00	2.00	2.00	2.00	
Administrative Assistant I	1.00	1.00	1.00	1.00	
Senior Evidence/Prop Tech, Evidence/Prop Tech	2.00	2.00	2.00	2.00	
Sr Community Svcs Officer, Community Svcs Officer	4.00	4.00	4.00	4.00	
Parking Ambassador	4.00	4.00	4.00	4.00	
Code Compliance Investigator	1.00	1.00	1.00	1.00	
Administrative Assistant II	1.00	1.00	1.00	1.00	
Department Total	69.00	69.00	69.00	69.10	1.00
Total City Employees	214.00	215.79	217.17	218.86	3.00

City of South Lake Tahoe
Salary Table Updates
Effective 3/25/2025
Approved by City Council 3/25/2025

XXXX TRANSPORTATION MANAGER		
Index Key Value	Hourly	Monthly
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1401/XXXX/02	66.73171	11,567
1401/XXXX/03	70.06843	12,145
1401/XXXX/04	73.57173	12,752
1401/XXXX/05	77.25034	13,390

Res 2025-020 STTJPA Startup Budget

Final Audit Report

2025-03-27

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"Res 2025-020 STTJPA Startup Budget" History

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South Shore Transit Updates

Tahoe Transportation District (TTD)

- Route 50 frequency was increased to provide 30 min headways during all operating hours in September 2024.
- In December 2024, TTD launched a pilot program of extended Route 50 services from the Y to Kingsbury Transit Centers during some Tahoe Blue Event Center events, including Knight Monsters hockey games and concerts. TTD is currently working with the Tahoe Douglas Visitors Authority and other funding partners to provide extended hours on Route 50 until 12:30am Thursday through Saturday year-round beginning in October 2025.
- For the overall transit system, TTD has reduced Total Cost per revenue hour from \$275 in fiscal year 2024 to \$208 in fiscal year 2025.
- Overall fixed route system month to month ridership increases of 5-67% from fiscal year 2024 to fiscal year 2025 (increase varies by month).
- Increased use of social media to announce service availability and system/agency updates.
- Participation in the Lake Tahoe Transit Working Group to work towards smoother integrated partnerships in transit.

Sout Shore Transportation Management Association (SSTMA)

- Lake Link service area expansion to include Tahoe Sierra and Highland Woods neighborhoods in January 2024.
- Expansion of Lake Link weekend hours to 11:00pm in January 2024.
- Created a Multijurisdictional Transit Service Modal that links planning, funding and service options to ridership, return on investment and performance measurement. The modal was presented to the Transit JPA in January 2025 and has been presented to TRPA staff as a potential tool for decision making and resource planning.
- Facilitated establishment of a program to provide subsidized employee van pool services utilizing funding from the State of Nevada. The program is currently subsidizing 19 vanpools.
- 3-year funding agreement between Douglas County and TTD for micro transit service approved by Douglas County Board on July 17, 2025. Agreement includes annual service area expansions to include Round Hill and Zephyr Cove area in 2025, Kingsbury to Benjamin and Tramway area in 2026, and Skyland and Cave Rock areas in 2027. Scheduled for TTD Board consideration on

August 11, 2025. TTD agreement with SSTMA to provide micro transit service scheduled for SSTMA Board on August 15, 2025.

- Participation in the Lake Tahoe Transit Working Group to collaborate on integrated partnerships in transit.

Emerald Bay Shuttle Pilot

- Parking restrictions and shuttle service pilot program funded by the League to Save Lake Tahoe and Tahoe Fund running July 15- October 15, 2025 between Emerald Bay and Camp Richardson with additional shuttle to the Y Transit Center on weekends.

Lake Tahoe Transit Working Group (TWG)

An informal collaborative body of technical transit experts dedicated to addressing local and regional transit issues within the Lake Tahoe Basin. The group aims to foster communication, coordination, and actionable solutions that enhance the quality, reliability, and accessibility of public transit services in the region. The TWG members will collaborate to develop unified messaging and recommendations around transit and report to their respective staff and elected officials as appropriate. Tahoe Regional Planning Agency (TRPA) is providing staff support and leading this group.

TWG prepared a Request For Proposals (RFP) from consultants to conduct a comprehensive operational analysis of transit services in the Lake Tahoe Region. The goal of this analysis is to evaluate the efficiency, effectiveness, and sustainability of current transit operations, identifying opportunities for optimization and improvement. The analysis will include an assessment of ridership patterns, service coverage, scheduling, operational costs, and customer satisfaction. TRPA released the RFP on June 26, 2025 and proposals were due by July 24, 2025.

Resolution 2025-004

Adopted by the South Tahoe Transit Joint Powers Authority Board of Directors

February 28, 2025

Adopting South Tahoe Transit JPA Transit Service Goals and Priorities and providing direction to the Executive Director to begin discussions with partner agencies regarding the content of a Request for Proposals (RFP) from private transit operators.

BACKGROUND

1. The South Tahoe Transit Joint Powers Authority (JPA) was established on October 15, 2024 by the City of South Lake Tahoe and El Dorado County, pursuant to Section 9 of Article XI of the California Constitution and Government Code Sections 26002 and 39732., and a Joint Exercise of Powers Agreement.
2. The purpose the JPA is to provide for the planning, programming, financing, acquisition, ownership, and operation of public transit services and facilities to serve the Lake Tahoe south shore area with an intent to benefit the Lake Tahoe south shore area, which may include transit service within and outside the territory of the City and/or County as permissible by California law.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED,

that the South Tahoe Transit Joint Powers Authority Board of Directors:

1. Approves the South Tahoe Transit JPA Transit Service Goals and Priorities (Exhibit A).
2. Directs the Executive Director to begin discussions with partner agencies regarding the content of a Request for Proposals from private transit operators in support of the identified goals.

Passed and adopted by the South Tahoe Transit Joint Powers Authority Board of Directors on February 28, 2025 by the following vote:

Yes: Laine, Bass, Roberts

Brooke Laine

Brooke Laine (Mar 4, 2025 12:36 PST)

Brooke Laine, Chair

Date:

04/03/25

Attest:



Susan Blankenship (Mar 4, 2025 08:54 PST)

Susan Blankenship, Secretary

04/03/25

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Tahoe Transit JPA.

Exhibit A

South Tahoe Transit JPA Transit Service

Goals and Priorities

Goals

- To increase the frequency and hours of operation for fixed route 50.
- To expand microtransit throughout the City of South Lake Tahoe and to Meyers, North Upper Truckee, and Pioneer Trail areas of the unincorporated areas of El Dorado County.
- To integrate microtransit designated zone services with fixed route 50 to provide an expanded service area, more reliable service, rider options, and increase efficiency of the transit system.
- To determine whether transit services can be more cost efficiently run through private operator contracts.
- To support the TRPA in regional planning to enhance the connectivity, accessibility and safety of the regional transportation system while supporting the economic vitality of the Tahoe Region.
- To support the Tahoe Transportation District or other agencies in coordinating regional transit connectivity and supporting capital infrastructure.
- To support partner agencies in providing improved transit services for residents and visitors.

Priority #1: Route 50

Route Description: The route operates from the Y Transit Center (or D Street pending an assessment of operational feasibility) to the Kingsbury Transit Center.

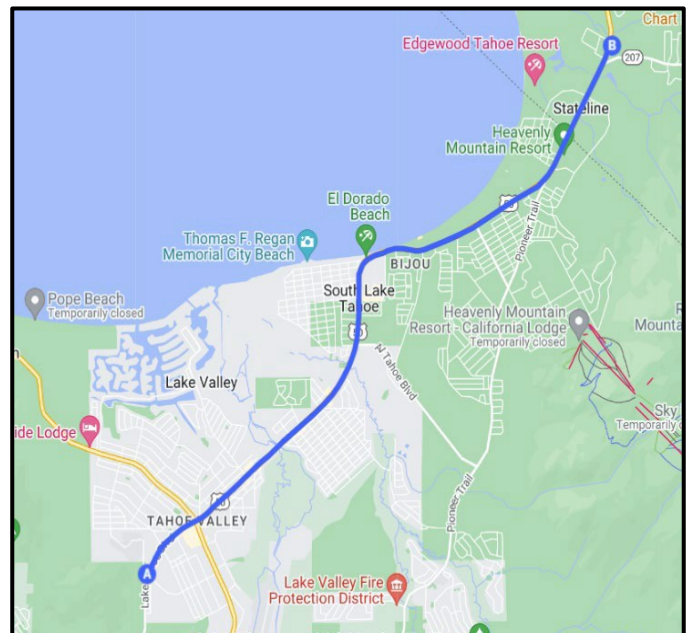
Length: 6.6 miles

Headway: 30 minutes

Service Span: 6am – 11pm

Operational Changes

- Streamline route to remove portions of the route that currently deviates from Hwy 50 (Barton Hospital and Lake Tahoe Community College)
- Extend route to the Kingsbury Transit Center
- Extend route to D Street, if feasible



Priority #2: Microtransit Zones 1, 2, 3, 4, and 5

Route Description: Paratransit comingled with microtransit and service within each zone, feeding to fixed route 50 for cross zone. Paratransit riders would receive rides within the service area.

Zone 1 covers Round Hill and Kingsbury in Douglas County

Zone 2 covers the Bijou/Ski Run neighborhoods and the Stateline

Zone 3 covers the Al Tahoe neighborhood, 56-Acres area, and

Zone 4 covers the Sierra Tract and Wood neighborhoods

Zone 5 covers the Tahoe Keys, and Tahoe Valley neighborhoods

Wait-times: 15-minute average

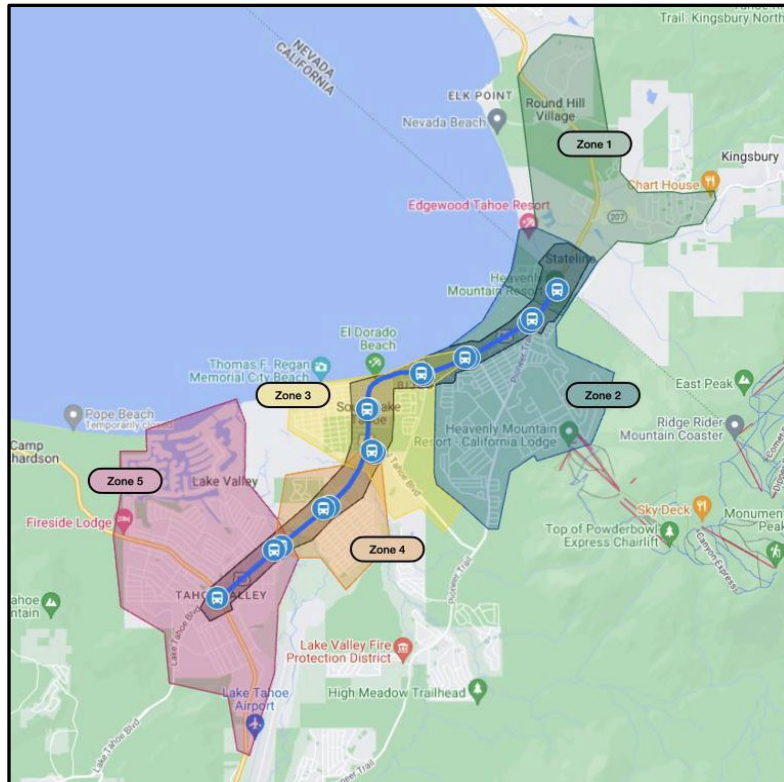
Service Span:

7am-9pm Sunday-Thursday

7am – 11pm Friday – Saturday

Operational Changes

- Extend Friday and Saturday hours to 11pm
- Extend service area citywide
- Split service area into zones with vehicles providing rides within each zone only
- Replaces fixed Route 55



service is provides passengers rides. door to door

Lower

core

LTCC

Highland

Tahoe Island,

wait

Priority #3: Meyers Microtransit (Zone 6)

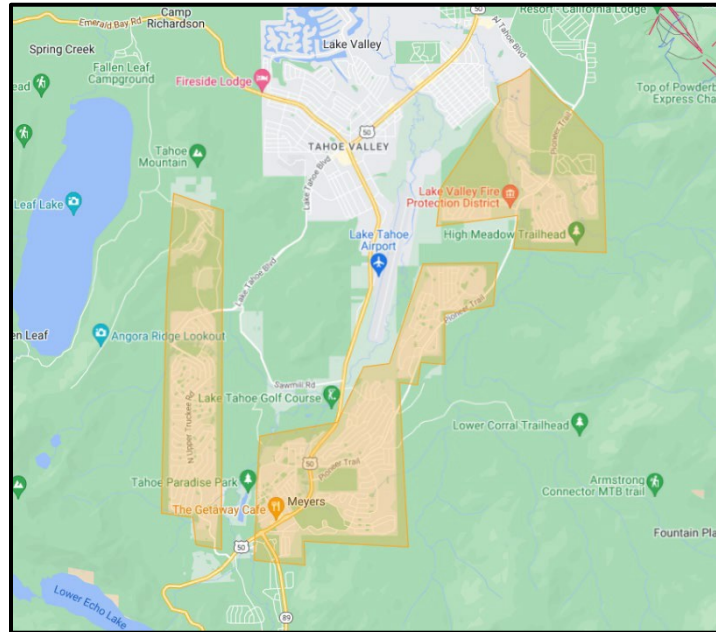
Route Description: Service Zone 6 covers North Upper Truckee, and some areas of Trail. Paratransit service is comingled.

Wait-times: 30-minute average wait

Service Span: 7am – 9pm

Operational Changes

Extend service area to Meyers, North Truckee, and some areas of Pioneer Trail

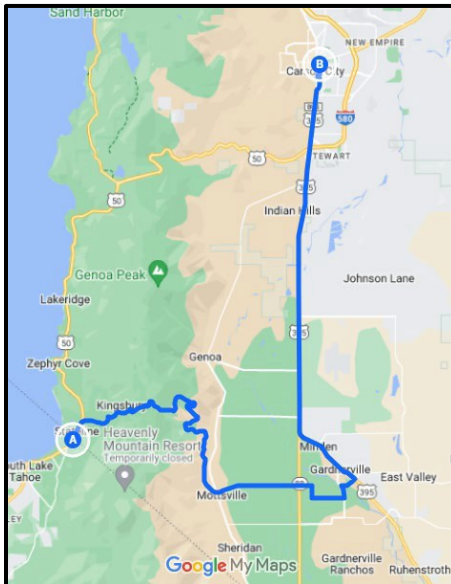


Meyers,
Pioneer

Upper

Partnership Support

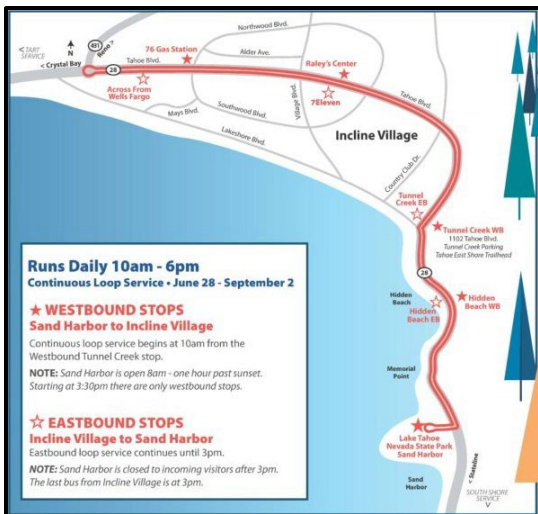
Route 22 & 19x



Route Description: Route 22 provides alternating service from the Stateline Transit Center to the top of Kingsbury Grade and then continues down Hwy 207 into Minden and Gardnerville. Route 19x is interlined with Route 22 and provides service between Carson City and Minden/Gardnerville via Hwy 395.

Length: Route 22 to top of Kingsbury (5.5 miles), Route 22/19x interlined (42 miles)

Route 28 – East Shore Express



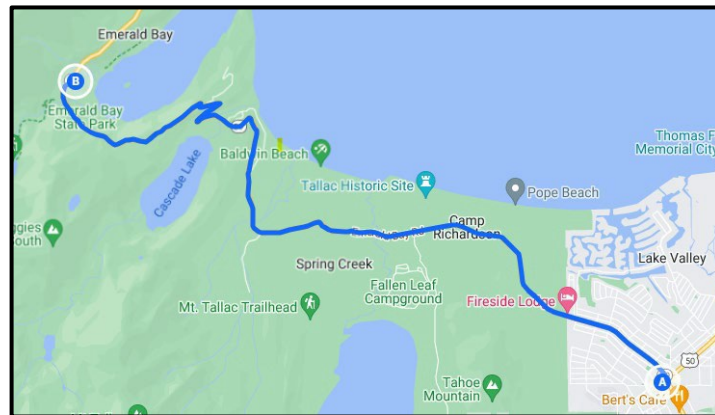
Route Description: The East Shore Express provides seasonal service between Incline Village and Sand Harbor State Park.

Length: 5.4 miles

Headway: 20-30 minutes

Service Span: 10am – 6pm (peak summer 70 days per year)

Route 30 – Emerald Bay



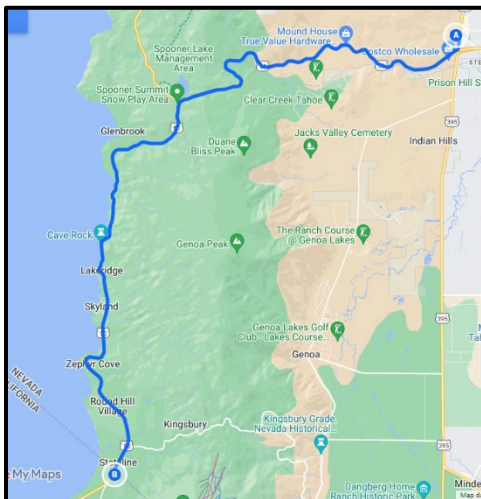
Route Description: Seasonal service operates between the Y Transit Center and Vikingsholm at Emerald Bay.

Length: 9.7 miles

Headway: 20 minutes

Service Span: 10am – 6pm (peak summer 70 days per year)

21x Carson City Express



Route Description: Regional express route provides service between Stateline Transit Center and Carson City.

Length: 22.8 miles

Headway: 60 minutes

Service Span: 6am – 7pm

Resolution 004-2025 Transit JPA Goal & Priorities

Final Audit Report

2025-03-04

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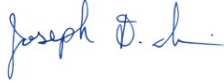
"Resolution 004-2025 Transit JPA Goal & Priorities" History

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City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager



Meeting Date: August 26, 2025

Agenda Item #: 3



Agenda Item: Fiscal Year 2025-2026 Recommended Budget

Executive Summary: The Fiscal Year 2025-2026 (FY 2026) Recommended Budget will be presented and discussed at the City Council Budget Workshop on August 26, 2025. The total City budget across all funds is approximately \$246.7 million, including the primary General Fund budget of approximately \$67.3 million and Measure S Sales Tax general fund budget of \$7.9 million. The total decrease in the primary General Fund proposed expenditure appropriations is \$2.6 million compared to the FY 2025 amended budget due to one-time contributions to capital projects in FY 2025 using the surplus from the previous year. The FY 2026 budget continues to include targeted funding to address City Council's top priorities. FY 2026 General Fund revenues and other financing sources are approximately \$5.0 million higher than the current FY 2025 total budget. The FY 2026 Recommended Budget is balanced without usage of the City's General Fund Undesignated Excess Reserves (conservatively projected at \$1.5 million at September 30, 2025) that are retained for future emergencies, strategic capital investments and in anticipation of future on-time needs.

Requested Action / Suggested Motions: Receive presentation and either: (1)(a) Pass a Resolution Approving FY 2025-2026 Municipal Operating and Capital Improvement Program Budget; and (b) Pass a Resolution Approving FY 2025-2026 List of Allocated Permanent Positions, including new, eliminated, and reclassified positions; or (2) Pass a Motion providing direction to staff on any desired changes to the FY 2025-2026 Recommend Budget, in which case the budget and the list of allocated permanent positions will be brought back to City Council for adoption on September 9, 2025.

Responsible Staff Member: Olga Tikhomirova, Director of Finance and Joseph Irvin, City Manager

Reviewed and Approved By: Susan Blankenship, City Clerk Heather Stroud, City Attorney

Attachments:

- [01-Staff Report 2025-2026 Budget Workshop.docx](#)
- [02-Resolution Budget 2025-2026.docx](#)
- [03-Resolution Allocated Position Listing 2025-2026 Budget.docx](#)
- [04-Allocated Permanent Positions 25-26 Budget \(Exh. 1 to Reso\).pdf](#)
- [05-Salary Table for Reso Alloc Perm Positions 25-26 Budget \(Exh. 2 to Reso\).pdf](#)
- [06-Budget Details by Department 25-26 Budget.pdf](#)
- [07-CIP 25-26 Budget.pdf](#)
- [08-Draft_Departmental_Summaries_FY26.pdf](#)
- [09_FY 2026 Budget PP Presentation.pdf](#)



City of South Lake Tahoe

Report to City Council

Meeting Date: August 26, 2025

Title: Fiscal Year 2025-2026 Recommended Budget

Location: Citywide

Responsible Staff Member: Olga Tikhomirova, Director of Finance (530)542-7431
Joe Irvin, City Manager (530)542-6043

Background:

In accordance with Section 2.10.040(h) of the South Lake Tahoe City Code, the preliminary proposed municipal budget for Fiscal Year 2025-2026 (FY 2026) will be presented and discussed at the City Council Budget Workshop scheduled for August 26, 2025. If revisions are requested, the budget will be brought back to the City Council for adoption on September 9, 2025.

The goal of the workshop is to provide an overview of City finances in the context of the proposed budget and to facilitate a discussion with the City Council and the public regarding City revenues and proposed expenditures.

The FY 2026 Municipal Budget is balanced, meaning revenues (including appropriated fund balances in certain funds) equal or exceed expenditures, and all funds maintain positive fund balances. The budget continues the balancing strategy used in FY 2025, reflecting cautious optimism in light of inflation, economic uncertainty, global influences, and labor market challenges that continue to affect both revenue and expenditure growth.

The recommended budget uses ongoing core operating revenues for ongoing core operating expenditures, while strategically prioritizing key initiatives and maintaining staffing levels necessary to provide essential services.

It also addresses the seven strategic priorities identified by the City Council during the 2025 Strategic Planning Retreat held on March 18, 2025, and subsequently affirmed and adopted at the regular Council meeting on May 6, 2025. These 2025-2030 strategic priorities are:

- Ability for Everyone Who Works Here to Live Here
- Efficient Government
- Ensure Public Safety
- Grow and Diversify the Economy
- Improve Transportation
- Protect the Natural Environment
- Recreation and Equitable Access for All

Each priority includes specific goals and action items intended for implementation over the next several years. The recommended budget allocates funding to support continued progress towards these priorities, with details provided in the relevant section later in this report.

Issue and Discussion:

The City continues to operate in an environment of global economic uncertainty, with inflationary pressures affecting municipalities nationwide. While many communities are facing significant deficits, the City's conservative approach to budgeting practices and proactive fiscal management in recent years have placed us in a stronger fiscal position compared to many other municipalities. This disciplined approach has supported a resilient local economy, with City revenues showing modest but consistent growth.

This financial stability has enabled staff to prepare a fiscally sound budget that not only addresses operational needs but also makes strategic and significant investments in critical infrastructure and core services. For the first time in several years, the City's five-year financial plan does not project a budget deficit through FY 2029. This achievement is a direct result of diligent fiscal management and strong revenue performance.

The FY 2026 proposed budget is balanced and provides for several key initiatives. It continues to fund the expanded snow removal program and in-house street potholes repairs while increasing funding to double temporary staffing for these critical operations. We are making significant investments in our road network, allocating \$2.5 million for road rehabilitation and an additional \$1.0 million for cape seal, directly addressing the critical state of City roads using local revenue sources. These efforts will be supplemented with State funds and planned agreements with Southwest Gas, Liberty Utilities, and STPUD, consistent with the City's "dig-once policy" to maximize efficiency. This budget also secures funding for essential snow removal equipment, including four John Deere graders and one sander truck for seamless snow removal, as well as several Parks Division requests such as a bobcat toolcat, golf carts, Vermeer chipper, and a greenmaster. Additionally, \$500,000 is allocated for deferred maintenance, directly addressing long-standing infrastructure needs.

This budget also makes targeted investments in our growing workforce. To continue providing a greater focus on the City's housing initiatives, the General Fund is budgeted with an \$860,000 transfer for previously approved dedicated positions working on advancing workforce housing goals. To ensure the successful opening and operation of the new Recreation and Aquatics Center, the budget also includes funding for three new full-time positions. In addition, to strengthen city-wide administrative capacity and operational efficiency, two new positions – an IT Technician and an Administrative Assistant, are being added to the Finance Department. These additions reflect the broader growth of the City's workforce, which has increased by 55 Full-Time Equivalent (FTE) positions over the past decade. This growth represents a strategic rebuilding effort following workforce reductions made during the Great Recession, when the City's staffing levels were reduced from 229 FTEs in FY 2007-2008 to 170 FTEs in the FY 2012-2013.

The funding for these critical investments comes from a strategic approach to revenue and expenditure management. The General Fund budget is balanced in part by a \$700,000 transfer from the Measure P Transient Occupancy Tax (TOT) fund, which is consistent with its purpose of funding recreational facilities. Additionally, a \$650,000 contribution to the South Shore Transportation Management Association (SSTMA) was shifted from the General Fund to the Parking Garage fund, a move consistent with the purpose of this enterprise operation and an example of our use of alternative funding streams.

Several critical Public Works projects, presented to City Council on June 3, 2025, as part of the Draft Five-Year Capital Improvement Plan (CIP), received partial funding in the FY 2026 proposed budget. Additional funding will be allocated in the next six months once available sources are confirmed.

- El Dorado Beach Revetment - \$300,000 for permitting and design, with \$150,000 funded.
- Upper Bijou Park Creek Project – \$350,000 for the design of additional phases, with \$150,000 funded.
- James and Eloise Pipe Replacement - \$500,000 for the design and to replenish funding redirected to Pioneer Trail Phase II, with \$100,000 funded.

The following projects were not allocated funding in the proposed budget and will require funding in the next six months.

- Priority 1 projects: Tahoe Valley Greenbelt Project, Luminaries (\$450,000); Golf Course Improvements (\$100,000); Drainage Pipe Replacement (\$600,000).
- Priority 2 projects: Police Department Parking and Drainage Upgrade (\$100,000); New Parks Shop (\$600,000); Sidewalk and trail repairs (\$100,000); Miscellaneous Traffic Safety and Calming Project (\$100,000); Pioneer Trail Safety Upgrade (\$50,000); Ski Run and Pioneer Intersection Upgrade (\$150,000); EV Vehicles (\$112,284); Geothermal Feasibility Study (\$100,000); Drainage Improvements, Micro Areas (\$50,000); Drainage Master Plan Update (\$300,000).

The two additional projects that were not part of the Draft CIP plan, but will require funding in the next six months due to safety concerns, are Motel 6 bridge repair (estimated at \$150,000) and Regan Beach (to be estimated). Funding for these projects, along with the other unfunded CIP projects, will be allocated from potential FY 2025 General Fund surplus, as well as surplus from the Cannabis fund, Measure S Sales Tax general fund, and other sources.

This proposed FY 2026 budget's strategy focuses on proactive investment and organizational resilience. It ensures that our financial health remains strong, allowing us to fund vital capital expenditures, support our growing staff, and continue to provide high-quality services to our community while remaining adaptable in an evolving environment. This approach limits ongoing spending, maintains additional reserves for budget stabilization, fully funds anticipated liabilities, and sustains proactive investment in future operations.

FY 2026 Proposed Budget Highlights and Current Year-End Projected Fund Balances

The total recommended expenditure appropriations for all funds in FY 2026 amount to \$246.7 million, including \$75.2 million in general fund appropriations. Of this amount, \$7.9 million is attributed to appropriations in Measure S Sales Tax general fund. The primary General Fund's total unassigned fund balance, which refers to the difference between the fund's assets and liabilities, is conservatively projected at \$17.9 million at the end of the current fiscal year. This includes \$16.3 million toward the City's 25% committed reserve requirement for FY 2026, in accordance with the City's financial policy. This reserve ensures the City can maintain operations, meet debt service obligations, and continue providing public services for at least 90 days in the event of a natural or economic disaster. The residual unassigned and undesignated fund balance (i.e., excess reserves) is conservatively estimated at \$1.6 million as of September 30, 2025. This estimate accounts for the remaining projected revenues and expenditures, which are expected to meet budget projections for the current fiscal year, or that may require budget re-appropriations into the next fiscal year for purchases and services not fully received or completed in FY 2025.

The assigned and committed (non-spendable) fund balances are projected to total approximately \$11.1 million. These include:

- \$4.6 million in advances to the former Redevelopment Agency (RDA)
- \$1.6 million for encumbrances, inventories and prepaid items
- \$0.5 million for the General Liability Program committed reserve
- \$1.3 million for land held for resale
- \$2.0 million set aside for potential budget deficits in upcoming years (approved by City Council as part of the FY 2024 budget adoption)
- \$1.0 million set aside for an affordable housing project that scored high in the Summer 2024 Participatory Budgeting Survey and was approved by City Council as part of the FY 2025 budget adoption.

The affordable housing set-aside is intended to leverage state and federal funding opportunities to help fully fund the \$62 million project.

While the five-year financial plan currently projects a balanced budget through FY 2029, there are ongoing concerns about the potential for slower revenue growth *and* continued increases in personnel costs, particularly related to pension obligations and healthcare expenses. The approved \$2.0 million set-

aside for potential budget deficits serves as a budget stabilization reserve, providing a financial cushion in the event of slower economic growth and offering a source for funding for both anticipated and unforeseen expenditure increases.

Primary General Fund Revenues and Financing Sources

Projected FY 2026 General Fund revenues and transfers-in are expected to exceed the FY 2025 total budget by approximately \$5.0 million and surpass FY 2024 actuals by \$4.9 million. The increase is primarily attributed to growth in the City's three major revenue sources - Property Tax, Transient Occupancy Tax (TOT) (excluding the Project Area), and Sales Tax (including Measure Q). These three revenue sources combined increased by \$2.9 million over FY 2024 actuals and \$2.2 million over the FY 2025 total budget.

The total budgeted General Fund revenues and other financing sources for FY 2026 are \$67.3 million, with the top three sources comprising approximately 54% of this total:

- Property Tax - \$12.3 million
- TOT (excluding the Project Area) - \$11.8 million
- Sales Tax (including Measure Q) - \$11.9 million

The City's TOT is projected to be \$1.0 million higher than the FY 2025 total budget and \$1.1 million above FY 2024 actuals. This increase reflects anticipated revenue from Vacation Home Rentals (VHR), which were reinstated effective July 2025, following the court's decision to overturn Measure T. Redevelopment Project Area TOT is budgeted with a \$350,000 increase compared to the FY 2025 total budget and \$387,000 above FY 2024 actuals, reflecting the continued appeal of hotels and motels in the area. The Redevelopment Project Area TOT is projected at \$7.9 million in the FY 2026 proposed budget.

Other significant General Fund revenue sources include:

- Vehicle License Fees - \$3.1 million
- Police Revenues - \$2.7 million, including Parking/Code Citation Fines (\$1.1 million) and 9-1-1 Fees (\$0.8 million)
- Franchise Fees - \$2.4 million
- Business License and Professions Tax Revenue - \$2.3 million
- Interest Revenue - \$2.0 million
- Building and Planning Fees - \$1.7 million
- Parks and Recreation Fees - \$1.7 million

Parks and Recreation Fees are projected to increase by approximately \$539,000 compared to the FY 2025 total budget, reflecting the anticipated revenue from the new Recreation Center, scheduled to open in April 2026.

The FY 2026 General Fund includes \$4.7 million in Transfers-in, with the largest portion, \$1.8 million, from Measure S Sales Tax fund, providing support for:

- Seven firefighter positions (previously largely funded by the SAFER grant) - \$1.2 million
- Police Lieutenant position (established in FY 2023) - \$326,000
- 50% of Fire Battalion Chief (Fire Prevention) - \$199,000
- Sidewalk Snow Removal Contract - \$132,000

The remaining Transfers-in include:

- \$336,000 from the VHR program
- \$454,000 from the Defensible Space program (multi-year grants for staff time and equipment reimbursements)
- \$516,000 from the Long-Term Building Permits Fund (for plan check and inspection contract services)
- \$516,000 from the Police and Fire Safety Sales Tax Funds (for machinery and equipment purchases)

- \$700,000 from Measure P (to partially offset costs related to the new Recreation Center)
- \$307,000 from various other funds for staff time reimbursements

General Fund Actual and Budgeted Revenue Comparison

Revenue Type	2023-2024		2024-2025		2025-2026		\$ Difference 2025-26 to 2024-25
	Actuals	As % of Total	Amended Budget	As % of Total	Proposed Budget	As % of Total	
Property Taxes	11,384,911	18%	11,925,000	19%	12,322,000	18%	397,000
Transient Occupancy Tax - City	10,641,698	17%	10,762,562	17%	11,787,563	18%	1,025,001
Transient Occupancy Tax - Project Area	7,513,043	12%	7,550,000	12%	7,900,000	12%	350,000
Sales Tax	7,101,512	11%	7,264,000	12%	7,737,140	11%	473,140
Measure Q	3,972,886	6%	3,900,000	6%	4,191,000	6%	291,000
Motor Vehicle Licens Fees (MVLf)	2,969,117	5%	2,933,780	5%	3,133,000	5%	199,220
Franchise Taxes (incl. Water franch.)	2,214,663	4%	2,250,000	4%	2,360,000	4%	110,000
Business License Tax	2,266,963	4%	2,215,000	4%	2,278,930	3%	63,930
Transfers-In	3,203,557	5%	3,028,039	5%	4,674,281	7%	1,646,242
Other Revenue	11,136,505	18%	10,450,133	16%	10,920,517	16%	470,384
	62,404,855	100%	62,278,514	100%	67,304,431	100%	5,025,917

Primary General Fund Expenditures and Financing Uses

The FY 2026 General Fund budgeted expenditures total \$67.3 million, which is \$2.6 million lower than the current FY 2025 total budget (see table on the next page). Key variances contributing to this net decrease include reductions in:

- Transfers-Out - \$3.5 million
(primarily one-time transfers in FY 2025 to capital projects using prior year excess reserves)
- Non-Departmental Expenditures - \$0.6 million
(due to shifting SSMTA contributions from the General Fund to the Parking Garage Fund)
- Police Department - \$0.4 million
(due to lower overtime, retirement payouts, and one-time projects)
- General Government - \$0.3 million
(primarily due to one-time project and contracts in FY 2025, including the Chateau project assessment, Recreation Business Plan, legal services for Transit JPA formation, and others)

These decreases are partially offset by the following increases:

- Parks & Recreation - \$1.3 million
(reflecting staffing and operational costs associated with the scheduled opening of the new Recreation and Aquatics Center in April 2026)
- Fire Department - \$0.6 million
(partially due to the purchase of self-contained breathing apparatus (SCBA) equipment)
- Public Works - \$0.2 million
(due to new positions approved in FY 2025 and budgeted for a full year in FY 2026)

Citywide payroll cost increases are largely attributed to two factors: the third year of bargaining unit Memoranda of Understanding (MOUs) and other benefit-related costs.

The MOUs changes include:

- The implementation of the third year of the Classification and Compensation Study for certain job classification
- A citywide 1.3% Consumer Price Index (CPI) adjustment, effective in FY 2026.

In addition to the MOU costs, the proposed FY 2026 General Fund budget includes an anticipated preliminary 20% healthcare cost increase. It also funds a portion of the 12 out of 18 monthly special

assessment installment payments to the Fire Risk Management Services (FRMS) Joint Powers Authority, the City's medical benefits program provider, which assigned these assessments to all agencies in the medical pool. The budget also accounts for a \$571,000 increase in the Unfunded Accrued Liability (UAL) prepayment amount, which is based on projections from the prior year's actuarial reports. Newly released actuarial reports from early August indicate a need for an additional \$230,000 in General Fund appropriations at mid-year.

The overall \$2.6 million decrease in General Fund expenditures reflects departmental efforts to control costs and streamline operations, while continuing to support key service enhancements, including the opening of the new Recreation Center and ongoing investments in public safety.

General Fund Actual and Budgeted Expenditures Comparison

Department	2023-2024		2024-2025		2025-2026		\$ Difference 2025-26 to 2024-25
	Actuals	As % of Total	Amended Budget	As % of Total	Proposed Budget	As % of Total	
General Government ⁽¹⁾	5,165,654	8%	7,513,827	11%	7,181,273	11%	(332,554)
Finance ⁽²⁾	3,020,976	5%	3,456,840	5%	3,492,660	5%	35,820
Non-Departmental	5,458,541	9%	5,495,961	8%	4,939,893	7%	(556,068)
Police	14,508,707	24%	16,575,473	24%	16,223,618	24%	(351,855)
Fire	11,044,043	18%	12,569,362	18%	13,158,394	20%	589,032
Public Works	4,997,536	8%	5,792,084	8%	6,041,503	9%	249,419
Development Services	1,963,178	3%	2,052,162	3%	2,055,511	3%	3,349
Parks & Recreation	4,363,114	7%	5,058,114	7%	6,325,943	9%	1,267,829
Transfers-out	11,454,062	18%	11,373,960	16%	7,885,636	12%	(3,488,324)
Total Expenditures	61,975,811	100%	69,887,783	100%	67,304,431	100%	(2,583,352)

⁽¹⁾ Includes City Council, City Clerk, City Manager's Office, City Attorney, City Treasurer, and Sustainable SLT Program

⁽²⁾ Includes Information Technology

Allocated Position Listing and Salary Table Changes

The following new permanent full-time positions are included in the proposed FY 2026 budget:

- Recreation Supervisor – Programs
- Maintenance Technician (2)
- Associate Civil Engineer / Senior Civil Engineer (2)
- Engineering Project Manager (2)
- Fire Deputy Chief
- IT Analyst / Senior IT Analyst
- Information Systems Technician I, II
- Administrative Assistant I, II

These new positions are offset by the elimination of the following existing positions:

- Transportation Manager
- Accountant (Transit JPA)
- Associate Civil Engineer/Associate Architect (4)
- Building Inspector
- Fire Marshall
- Network Systems Administrator

Additionally, the position title Information Systems Technician has been updated to Information Systems Technician I, II, and a separate salary schedule has been created for the Level II classification.

Measure S Sales Tax General Fund Revenues and Expenditures

Measure S Sales Tax revenue is projected to total \$8.4 million in FY 2026. Of this amount, \$7.9 million is proposed for allocation to various capital, operational, and public safety needs, as detailed below.

Capital improvement projects, vehicle and equipment replacement, and expanded street repair and snow removal operations:

- Road Rehabilitation - \$2.5 million
- Cape Seal (Road Maintenance) - \$1.0 million
- In-house Street Repair and Maintenance - \$1.0 million
- Snow Removal Equipment (Debt Service) - \$801,000
- Expanded Snow Removal Operations on Public Streets - \$700,000
- Sidewalk Snow Removal - \$133,000

Public Safety Personnel Funding:

- Seven (7) Firefighters (previously funded by the SAFER grant) - \$1.2 million
- Fire Battalion Chief (Fire Prevention) - 50% funded, \$199,000
- Police Lieutenant - \$326,000

These proposed allocations are consistent with Measure S funding priorities, supporting critical infrastructure maintenance, snow response efforts, and continued investment in public safety staffing.

Measure S Sales Tax General Fund	2023-2024 Actuals	As % of Total	2024-2025 Amended Budget	As % of Total	2025-2026 Proposed Budget	As % of Total	\$ Difference 2025-26 to 2024-25
REVENUES							
Measure S Sales Tax	7,933,783	99%	7,800,000	99%	8,382,000	99%	582,000
Transfers-in	9,506	0%	-	0%	-	0%	-
Interest	46,023	1%	35,000	1%	46,000	1%	11,000
Revenues Totals	7,989,312	100%	7,835,000	100%	8,428,000	100%	593,000
EXPENDITURES and FINANCING USES							
Technical Services	6,413	1%	10,000	1%	10,000	1%	-
Transfer out to/for:							
Capital Improvement Program (CIP)	4,180,000	46%	4,597,000	49%	3,500,000	43%	(1,097,000)
Debt Service - Communication System	554,643	6%	554,643	6%	-	0%	(554,643)
Debt Service - Snow Removal Equipment	602,721	7%	602,721	7%	800,790	10%	198,069
General Fund - Safety Personnel and Equip.	1,755,850	19%	1,664,078	18%	1,712,550	22%	48,472
Sidewalk Snow Removal	126,000	1%	161,234	2%	132,635	2%	(28,599)
Snow Removal Operations	-	0%	500,000	5%	700,000	9%	200,000
South Shore Fuels Reduction Program	37,844	1%	-	0%	-	0%	-
Storm Water Program	136,054	1%	99,352	1%	-	0%	(99,352)
Streets repairs (in-house)	-	0%	630,000	7%	1,023,798	13%	393,798
Vehicle and Equipment Replacement	1,678,379	18%	350,000	4%	-	0%	(350,000)
Expenditures Totals	9,077,904	100%	9,169,028	100%	7,879,773	100%	(1,289,255)

Funding for City Council Top Priorities

The City has seen great success implementing both the 2021 and 2023 strategic plans. Many of the action items and projects that were completed or made significant progress were funded by the General Fund and other sources, such as ARPA, Measure S, and various grants. The new 2025-2030 Strategic Plan identifies seven key priorities that will guide our focus for the next five years. The FY 2026 proposed budget has been strategically allocated to support several of these priorities.

- *Ability for Everyone Who Works Here to Live Here*
 - Housing Program Enhancement: The budget includes funding for the third year of the Housing Program Coordinator position, as well as for the long-term rental incentive and housing rental assistance program. These efforts are supported by the General Fund and grant funding.
- *Efficient Government*
 - Cybersecurity and IT: The budget provides continued allocations for cybersecurity and the addition of a permanent full-time position within the Information Technology division to ensure the protection of data and the efficiency of City systems.
- *Grow and Diversify the Economy*
 - Business Retention Expansion (BRE) and Recruitment: Reorganizational efforts are underway to provide dedicated support for the BRE program.
 - Complete the Mid-Town Plan Update: The budget provides staffing and funding to complete the plan update.
- *Ensure Public Safety*
 - Hazardous Fuel Reduction and Wildfire Preparedness: the Fire Department is reorganizing and shifting oversight of fire prevention duties to a Fire Battalion Chief position funded 50/50 by the General Fund and Measure S Sales Tax. Several grants for fuel mitigation and defensible space programs will continue to support a grant-funded Fire Division Chief position and the South Shore Fuel Reduction Program's seasonal crew.
 - Equipment Replacement: The budget includes funding for the replacement of essential equipment for both Police and Fire departments.
- *Improve Transportation*
 - Enhanced Mobility: The budget allocates \$3.5 million for road rehabilitation and cape seal application, \$1.0 million for an increased annual road repair and rehabilitation program, and \$700,000 for expanded snow removal operations. All these efforts are funded by Measure S.
- *Protect the Natural Environment*
 - Carbon Neutrality: This budget supports the fifth year of the Sustainability Coordinator position, which has led to the commencement of the Energy Upgrades Project and the installation of electric vehicle charging stations.
- *Recreation and Equitable Access for All*
 - Mid-town Revitalization: The budget provides continued funding for the construction and operations of the new Recreation and Aquatics Center, including the addition of three new permanent full-time positions to ensure its successful launch.

Grants Program and Grant Match Set-Aside

Over the years, the City has been both successful and proactive in pursuing and managing grant funding to supplement local public funds. Since approximately 2002, the City has been awarded a total of \$238 million in grant funding.

As of FY 2025, the Finance Department manages 42 active grants, totaling \$48 million. In this fiscal year, the City submitted applications for eight grants, totaling more than \$2.8 million. To date, six grants have been awarded, totaling \$2,140,313. One proposal remains under review, requesting \$650,000, and one proposal for \$2,500 was denied. In total, nine grant projects have been completed and officially closed out.

Current Pending Grant Applications:

- Fire Department – FEMA: Self-Contained Breathing Apparatus
 - Grant amount requested: \$650,000

- Local Match Required: 10% or \$65,000 (to be funded from the Fire Safety Sales Tax - Prop 172)

In October 2021, the City Council adopted Resolution 2021-083, establishing a formal process to reserve Grant Matching Funds at the time of grant application approval. These funds are designated separately from the General Fund Undesignated Excess Reserves. As of the most recent City Council meeting on August 12, 2025, the total balance within the Grant Match Set-Aside committed reserves is \$33,148. This amount includes the following grants pending final approval by the grantor and City Council:

- Caltrans Sustainable Transportation Planning Grant Program for Stateline Complete Streets Project (\$33,148 grant match)

Five Year Financial Plan, CalPERS Update and Fiscal Outlook

The Five-Year Financial Plan is a critical tool prepared by the Finance department semi-annually. It is presented to City Council in March during the mid-year budget review and in August with the budget adoption. The Plan analyzes major known fiscal conditions and projects future scenarios, taking into consideration material updates considered during the budget process. Its goal is to facilitate informed long-term planning and decision-making regarding operational and capital improvement resources.

The presented Plan focuses on the City's General Fund and provides updated projections of revenues and expenditures for the five-year period from fiscal year 2026-2027 through 2030-2031.

Key highlights of this Five-Year Financial Plan update include:

- Revenues:
 - Revenues are conservatively forecasted based on current economic trends and estimates, with modest annual increases ranging between 1.25% and 3%.
 - The plan strategically assumes the use of approximately \$2.0m in FY 2027 (increasing by 4% in subsequent years) from the Measure S Sales Tax fund to cover 100% of expenses for seven firefighter positions previously funded by the SAFER grant, 50% of the fire battalion chief position, 100% of the police lieutenant position, and the side-walk snow removal contract.
 - New Recreation Center operations are now a permanent component of the General Fund and are supported by a portion of Measure P TOT excess revenue every other year. Parks and Recreation revenues are adjusted to reflect a full year of revenue generation from the new Recreation Center and projected increases in campground occupancy.
- Expenditures:
 - The majority of personnel and operating expenditures are projected to increase annually, ranging between 2% and 5%.
 - Small, one-time machinery and equipment purchases funded by the General Fund are retained, with the understanding that they can be eliminated in future years if revenue is insufficient.
 - Major capital expenditures, such as road rehabilitation or vehicle replacement, are not included in the primary General Fund forecast as they continue to utilize Measure S Sales Tax funding.
 - Expenditure assumptions are based on the staffing levels funded in the proposed FY 2026 budget moving forward.
 - The full-year operational costs of the new Recreation Center are reflected in adjusted Parks and Recreation expenditures.
 - Pension cost assumes an annual prepayment of CalPERS Unfunded Accrued Liability (UAL) in July, resulting in City savings ranging from \$173K to \$306K by reducing interest owed.
 - General Liability and property insurance costs are projected with a conservatively pessimistic 29% increase in FY 2026 following increases of 30% and 10% in the prior and current years respectively.

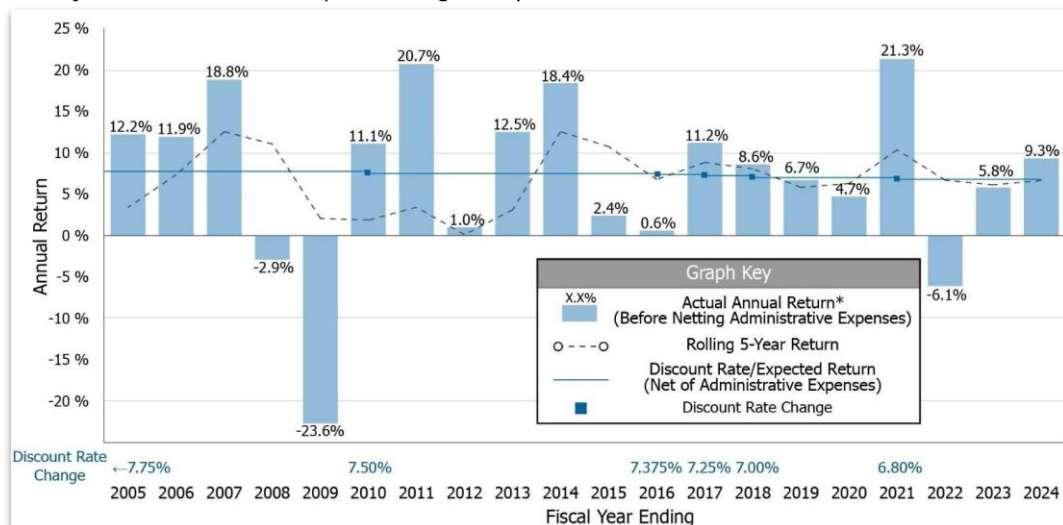
- Projections anticipate a 4% average annual increase in UAL, followed by a decrease in FY 2031. It is important to note that projected liabilities can change in any given year due to economic and demographic shifts, fluctuations in investment returns, and modifications in other modeling assumptions employed by CalPERS.

Subsequent Events

Recent actuarial reports released by CalPERS in August of 2025 indicate continued increases in UAL payments in the forthcoming valuation periods through FY 2030. These valuation reports reflect a fund investment return of 9.3% through June 30, 2024, and assume a 6.8% investment return for Fiscal Year 2024-2025 and beyond.

Shortly prior, on July 18, 2025, CalPERS reported a preliminary net return of 11.6% on its investments for the 12-month period ending June 30, 2025. This investment return exceeded the discount rate of 6.8%, which also serves as an assumed rate of return and a policy marker established by the CalPERS Board. This is the second consecutive year of notable improvement, following two prior fiscal years where investment returns were influenced by a variety of economic and geopolitical challenges and fell below the expected return rate.

History of Investment Returns (2005 through 2024)



Based on these recent actuarial reports, both the City's Entry Age Accrued Liability, and the Market Value of Assets have increased by \$14.4 million and \$15.6 million respectively. This has resulted in a net decrease of \$1.1 million to the City's Unfunded Accrued Liability, bringing the total UAL to \$100.6 million for all groups and the average funded ratio across all plans to 66.6%. The 2.5% excess earnings in FY 2024 increased the City's funded levels and helped lower the UAL balances.

These positive results did not have an immediate impact on the City's UAL payment amounts for FY 2026. The performance results from FY 2024 (9.3% return) and FY 2025 (11.6% preliminary return) are being phased in over the next two decades. This process begins with FY 2027 and FY 2028, with a five-year credit ramp-up. The UAL credits from the last two years of positive performance will be fully phased in during FY 2031 and FY 2032 and will continue at that level for an additional 15 years. These estimated decreases have been included in the five-year projections.

The table below presents a summary of the General Fund Five-Year Financial Plan as of August 2025. At September 30, 2024, the undesignated excess reserves amounted to \$9.6 million, which was in addition to the required 25% reserve of \$14.8 million for FY 2025. This strong position allowed City Council to appropriate an additional \$4.7 million at mid-year, mostly for capital projects and equipment purchases. This was partially offset by a \$2.0 million increase in revenue, resulting in a net appropriation of \$2.7 million from the excess reserves.

Other significant appropriations during this fiscal year included: \$2.1 million for the Willdan Energy Upgrade Project, \$500,000 in additional contributions to SSTMA, \$500,000 for projects from the Participatory Budgeting process, a net of \$1.3 million for FY 2024 carry-forward expenditure re-appropriations, a first-year payment of \$197,000 for the Axon Body Worn Cameras replacement, \$300,000 contract with Lefrancois for professional engineering and traffic engineering services, and other miscellaneous appropriations, including unencumbering the grant match set-aside.

After these appropriations, the available excess reserve was \$2.0 million. Of this amount, \$1.5 million was required for the 25% committed reserve increase, leaving a \$500,000 available balance in excess reserve. However, the Finance department now projects that the City will realize a net of \$1 million in budget savings at the end of the current fiscal year, leaving a total of \$1.5 million available for appropriations at the discretion of the City Council.

General Fund Five-Year Plan Summary 2027 to 2031								
	Actual	Budget	Proposed	Projected	Projected	Projected	Projected	Projected
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Rev.	\$ 62,404,855	\$ 62,278,514	\$ 67,304,431	\$ 66,801,807	\$ 68,127,806	\$ 69,036,368	\$ 70,811,941	\$ 71,920,536
Exp.	\$ 61,975,811	\$ 69,887,783	\$ 67,304,431	\$ 66,801,807	\$ 68,127,806	\$ 69,036,368	\$ 70,890,745	\$ 72,685,891
Fund Balance Incr/(Decr)	\$ 429,044	(\$ 7,609,269)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 78,804)	(\$ 765,354)

The preliminary estimates for FY 2027 indicate the General Fund budget will be balanced. This is primarily attributed to conservatively optimistic revenue growth from the City's three primary revenue sources, anticipated increases in Vacation Home rental (VHR) revenues, and a modest stabilization in operating costs compared to prior years. While the revenue estimates account for a potential reduction in interest earnings, they also build in additional increases for healthcare, general liability, and property insurance costs. Projections show a budget deficit beginning in FY 2030 and increasing to \$800,000 in FY 2031, as expenditure growth is expected to outpace revenue.

Staff continues to closely monitor economic conditions both locally and nationally, taking proactive steps to contain costs. We strive to size our services and solutions to the needs of our community and our revenue base, while maintaining continuous progress in implementing the City Council's Strategic Priorities.

Financial Implications:

During the creation of the FY 2026 budget, departments were asked to scrutinize their budgets and make cuts totaling 5% to the General Fund portion of their budgets. While some of these cuts were partially reversed during budget meetings, they allowed for strategic investment in critical City needs. The final budget was balanced by reassessing revenue projections, supplementing with revenues from other funds (e.g., Measure S Sales Tax, Safety Sales tax, Measure P TOT fund, VHR Program), reducing transfers to other funds to only what was strictly necessary, and funding some costs with alternative revenue sources. These actions resulted in a strategically focused and balanced FY 2026 budget.

The recommended FY 2026 budget represents a balanced fiscal plan, proposing the use of ongoing revenues to cover recurring expenses while maintaining a 25% General Fund committed reserve. The City follows sound fiscal management practices and established policies and procedures to ensure careful budget oversight throughout the year.

In conjunction with the recommended FY 2026 budget, which incorporates the capital improvement program budget for the upcoming year, the City Council will also consider a formal resolution to adopt the FY 2026 list of allocated permanent positions. The attached resolution outlines positions that are new, eliminated, or frozen.

Policy Implications:

The recommended FY 2026 budget reflects the City's commitment to sustaining fiscal well-being and allocating funds to align with City Council priorities, all while maintaining appropriate levels of service. The current General Fund committed reserve policy, as set in the South Lake Tahoe City Code section 3.25.020, is maintained at the established threshold of 25% in the recommended budget.

Environmental Considerations:

The municipal budget approval is not a project subject to review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(4),(5) (government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment and organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment).

Resolution 2025-XXX

Adopted by the City of South Lake Tahoe
City Council

August 26, 2025

Approving FY 2025-2026 Municipal Operating and Capital Improvement Program Budget

BACKGROUND

- A. The City Council Strategic Plan 2025-2030 includes priorities and goals, some of which are included in the fiscal year 2025-2026 budget.
- B. The City Council wishes to appropriate funds for uninterrupted operations of services to the citizens of South Lake Tahoe, and the accomplishment of several priorities and goals.
- C. The City Council wishes to adopt a full fiscal year budget at the Department/Division level to cover the period from October 1, 2025 through September 30, 2026.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe:

1. Adopts the appropriations for the 2025-2026 fiscal year as follows:

Fund	Expense Appropriation
General Fund	\$75,184,204
Special Revenue	42,294,740
Enterprise	5,702,284
Internal Service	10,020,508
Debt Service	20,390,524
Capital Improvement	86,662,352
Trust and Agency	6,438,720
Total	\$246,693,332

Adopted by the City of South Lake Tahoe City Council on August 26, 2025 by the following vote:

Yes:

No:

Absent:

Abstain:

Date: _____

Tamara Wallace, Mayor

Attest:

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

Resolution 2025-XXX

Adopted by the City of South Lake Tahoe
City Council

August 26, 2025

Approving FY 2025-2026 List of Allocated Permanent Positions, including new, eliminated and reclassified positions, and corresponding salary tables

BACKGROUND

- A. The City Council has, through the adoption of the budget for Fiscal Year 2025-2026, approved funding for requested changes to allocated positions and salary adjustments to applicable classifications.
- B. Adoption of this resolution will incorporate approved changes into the position allocation report (Exh. 1), including updates to City salary table (Exh. 2).
- C. The adoption of this resolution authorizes implementation of the following position classification changes, corresponding salary schedule, and the appropriate funding:

FROM	FTE	TO	FTE
Information Systems Technician	1	Information Systems Technician I,II	1

- D. The adoption of this resolution authorizes the reduction or elimination of the following classifications and corresponding funding:

Position	FTE	
	FROM	TO
Transportation Manager	0.25	0
Accountant (Transit JPA)	0.25	0
Maintenance Manager - Maint. Ops / Snow Removal	2.17	2
Police Officer	31.1	31
Pr Bldg & Sr Bldg Inspector, Bldg Inspector, Hsng Insp.	4	3
Fire Marshall	1	0
Associate Civil Engineer, Associate Architect	4	0
Network System Administrator	1	0

- E. The adoption of this resolution establishes or increases the following classifications, authorizes new salary schedules (if required), and funding appropriations:

Position	FTE	
	FROM	TO
Associate Civil Engineer, Sr. Civil Engineer	0	2
Engineering Project Manager	0	2
Fire Deputy Chief	0	1
Information Systems Technician I, II	1	2
Administrative Assistant I, II	0	1
Recreation Supervisor - Programs	0	1
Recreation - Maintenance Technicians I, II, III, IV,V	0	2
IT Analyst / Sr. IT Analyst	0	1

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED by the City Council of the City of South Lake Tahoe finds that:

1. The above recitals are true, correct and a substantive part of this resolution.
2. The list of Allocated Permanent Positions (attached hereto as Exh. 1) is hereby adopted.
3. The salary table updates (attached hereto as Exh. 2) include new positions and are hereby approved for addition and update to the City's approved salary table.

Adopted by the City of South Lake Tahoe City Council on August 26, 2025 by the following vote:

Yes:

No:

Absent:

Abstain:

Date: _____

Tamara Wallace, Mayor

Attest:

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 23/24 Budget*	Authorized/ Appropriated Positions 24/25 Adopted	Authorized/ Appropriated Positions thru June'25	Authorized/ Appropriated Positions 25/26 Budget	Authorized/ Frozen Positions 25/26 Budget
<u>CITY COUNCIL</u>					
Council Member (Elected)					
Department Total	5.00	5.00	5.00	5.00	0.00
<u>CITY CLERK</u>					
City Clerk (Elected)	1.00	1.00	1.00	1.00	
Assistant City Clerk	1.17	1.00	1.00	1.00	
Department Total	2.17	2.00	2.00	2.00	0.00
<u>CITY TREASURER</u>					
City Treasurer (Elected)					
Department Total	1.00	1.00	1.00	1.00	0.00
<u>CITY MANAGER DEPARTMENT</u>					
City Manager	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	
Communications and Project Specialist	1.00	1.00	1.00	1.00	
Data and Innovation Program Manager	0.00	1.00	1.00	1.00	
Sustainability Coordinator	1.00	1.00	1.00	1.00	
Transportation Manager	0.00	0.00	0.25	0.00	
	4.00	5.00	5.25	5.00	
Human Resources					
Human Resources Manager	1.00	1.00	1.00	1.00	
Principal &/or H.R. Analyst	2.00	2.00	2.00	2.00	
Total	3.00	3.00	3.00	3.00	0.00
Department Total	7.00	8.00	8.25	8.00	0.00
<u>CITY ATTORNEY</u>					
City Attorney	1.00	1.00	1.00	1.00	
Assistant City Attorney	1.00	1.00	1.00	1.00	
Risk Manager	1.00	1.00	1.00	1.00	
Paralegal	1.00	1.00	1.00	1.00	
Department Total	4.00	4.00	4.00	4.00	0.00
<u>FINANCE DEPARTMENT</u>					
Director of Finance	1.00	1.00	1.00	1.00	
Administrative Assistant I, II	0.00	0.00	0.00	1.00	
Total	1.00	1.00	1.00	2.00	0.00
Financial Services					
Financial Services Supervisor	1.00	1.00	1.00	1.00	
Accountant I, II	1.00	1.00	1.00	1.00	
Accountant I / Payroll Coordinator	1.00	1.00	1.00	1.00	
Accountant (Transit JPA)	0.00	0.00	0.25	0.00	
Principal Management Analyst - Purchasing and Grants	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.25	4.00	0.00
Revenue					
Accounting Technician I, II	2.00	2.00	2.00	2.00	
Supervising Accounting Technician	1.00	1.00	0.00	0.00	
Assistant Management Analyst	0.00	0.00	1.00	1.00	
Accountant I/II	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.00	0.00
Information Systems					
Information Systems Supervisor	1.00	1.00	0.00	0.00	
Information Systems Manager	0.00	0.00	1.00	1.00	
Network Systems Administrator	1.00	1.00	1.00	0.00	
IT Analyst / Sr. IT Analyst	0.00	0.00	0.00	1.00	
Information Systems Technician I, II	1.00	1.00	1.00	2.00	
Total	3.00	3.00	3.00	4.00	0.00
Department Total	12.00	12.00	12.25	14.00	0.00

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 23/24 Budget*	Authorized/ Appropriated Positions 24/25 Adopted	Authorized/ Appropriated Positions thru June'25	Authorized/ Appropriated Positions 25/26 Budget	Authorized/ Frozen Positions 25/26 Budget
<u>DEVELOPMENT SERVICES DEPARTMENT</u>					
Director of Development Services	1.00	1.00	1.00	1.00	
Administrative Clerk I, II	1.00	1.00	1.00	1.00	
Total	2.00	2.00	2.00	2.00	0.00
Planning					
Planning Manager/Environmental Planner	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner	2.00	2.00	2.00	2.00	
Sr. Planner	1.00	1.00	1.00	1.00	
Development Services Technician	0.00	0.00	0.00	0.00	1.00
Total	4.00	4.00	4.00	4.00	1.00
Housing					
Housing Manager	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner- Housing	1.00	1.00	1.00	1.00	
Associate Management Analyst	1.00	1.00	1.00	1.00	
Program Coordinator	1.00	1.00	1.00	1.00	
	4.00	4.00	4.00	4.00	0.00
Building and Safety					
Building Official	1.00	1.00	1.00	1.00	
Pr Bldg & Sr Bldg Inspector, Bldg Inspector, Hsng Insp.	4.00	4.00	4.00	3.00	
Sr. Permit Center Technician, Permit Center Technician	2.00	2.00	2.00	2.00	
Total	7.00	7.00	7.00	6.00	0.00
Department Total	17.00	17.00	17.00	16.00	1.00
<u>PUBLIC WORKS DEPARTMENT</u>					
Director of Public Works	1.00	1.00	1.00	1.00	
Capital Program and Facilities Program Manager	1.00	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	1.00	
Total	3.00	3.00	3.00	3.00	0.00
Engineering					
Complete Streets Program Manager	1.00	1.00	0.50	0.00	
GIS Analyst	1.00	0.00	0.00	0.00	
Resident Engineer / Resident Inspector	1.00	0.00	0.00	0.00	
Associate Civil Engineer, Associate Architect	2.50	4.00	4.00	0.00	
Associate Civil Engineer, Sr. Civil Engineer	0.00	0.00	0.00	2.00	
Associate Planner, Assistant Planner (Transportation)	0.00	0.00	0.50	1.00	
Engineering Technician I, II	1.00	1.00	1.50	2.00	
Engineering Project Manager	0.00	0.00	0.00	2.00	
Total	6.50	6.00	6.50	7.00	0.00
Maintenance Operations / Snow Removal					
Maintenance Manager	2.20	2.17	2.17	2.00	
Lead Maintenance Technician	2.50	3.00	3.00	3.00	
Maintenance Technician I, II, III, IV, V	15.50	15.00	15.00	15.00	
Total	20.20	20.17	20.17	20.00	0.00
Fleet Maintenance					
Maintenance Manager - Fleet	1.00	1.00	1.00	1.00	
Equipment Mechanic I, II, III	6.00	6.00	6.00	6.00	
Fleet Control Specialist	1.00	1.00	1.00	1.00	
Total	8.00	8.00	8.00	8.00	0.00
Airport					
Airport Manager	1.00	1.00	1.00	1.00	
Airport Maintenance Supervisor	1.00	1.00	1.00	1.00	
Administrative Assistant I, II	1.00	1.00	1.00	1.00	
Maintenance Technician I, II, III, IV, V	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.00	0.00
Department Total	41.70	41.17	41.67	42.00	0.00

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 23/24 Budget*	Authorized/ Appropriated Positions 24/25 Adopted	Authorized/ Appropriated Positions thru June'25	Authorized/ Appropriated Positions 25/26 Budget	Authorized/ Frozen Positions 25/26 Budget
<u>PARKS AND RECREATION DEPARTMENT</u>					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	
Total	1.00	1.00	1.00	1.00	
<u>Recreation</u>					
Administrative Assistant I, II	1.00	1.00	1.00	1.00	
Recreation Manager	1.00	1.00	1.00	1.00	
Maintenance Manager - Recreation	0.33	1.00	1.00	1.00	
Maintenance Technicians I, II, III, IV,V	0.00	0.00	0.00	2.00	
Recreation Supervisor - Acquatics	0.00	0.00	0.42	1.00	
Recreation Supervisor - Programs	0.00	0.00	0.00	1.00	
Events Coordinator	1.00	1.00	0.50	0.00	
Marketing and Events Coordinator	0.00	0.00	0.50	1.00	
Recreation Program Coordinator	0.42	1.00	1.00	1.00	
Head Pool Lifeguard	1.00	1.00	1.42	2.00	
Total	4.75	6.00	6.84	11.00	
<u>Parks</u>					
Maintenance Manager - Parks	1.00	1.00	1.00	1.00	
Lead Maintenance Technician	1.00	1.00	1.00	1.00	
Maintenance Technicians I, II, III, IV,V	7.00	7.00	7.00	7.00	
Total	9.00	9.00	9.00	9.00	
Department Total	14.75	16.00	16.84	21.00	0.00
<u>FIRE DEPARTMENT</u>					
Fire Chief	1.00	1.00	1.00	1.00	
Fire Division Chief (Grant Funded)	0.50	1.00	1.00	1.00	
Fire Deputy Chief	0.00	0.00	0.00	1.00	
Fire Marshall	1.00	1.00	1.00	0.00	
Fire Battalion Chief	3.00	3.00	3.00	3.00	
Fire Captain	9.00	9.00	9.00	9.00	
Fire Engineer	9.00	9.00	9.00	9.00	
Firefighter, Paramedic	9.00	9.00	9.00	9.00	
Firefighter, Paramedic (Meas. S, prev. SAFER Grant)	7.00	7.00	7.00	7.00	
Fire Safety Inspector I, II	1.00	1.00	1.00	1.00	
Executive Assistant to the Fire Chief	1.00	1.00	1.00	1.00	
Department Total	41.50	42.00	42.00	42.00	0.00
<u>POLICE DEPARTMENT</u>					
Chief of Police	1.00	1.00	1.00	1.00	
Police Lieutenant	3.00	3.00	3.00	3.00	
Police Sergeant	6.00	6.00	6.00	6.00	
Police Officer	31.00	31.00	31.10	31.00	1.00
Police Officer (cannabis)	1.00	1.00	1.00	1.00	
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	
Police Records Supervisor	1.00	1.00	1.00	1.00	
Community Service Officer Supervisor	1.00	1.00	1.33	2.00	
Public Safety Dispatcher	9.00	9.00	9.00	9.00	
Senior Police Records Tech, Police Record Tech	2.00	2.00	2.00	2.00	
Administrative Assistant I	1.00	1.00	1.00	1.00	
Senior Evidence/Prop Tech, Evidence/Prop Tech	2.00	2.00	2.00	2.00	
Sr Community Svcs Officer, Community Svcs Officer	4.00	4.00	5.67	8.00	
Parking Ambassador	4.00	4.00	4.00	4.00	
Code Compliance Investigator	1.00	1.00	1.00	1.00	
Administrative Assistant II	1.00	1.00	1.00	1.00	
Department Total	69.00	69.00	71.10	74.00	1.00
Total City Employees	215.12	217.17	221.11	229.00	2.00

*Reflects mid-year adjustments. Includes positions added or eliminated during the year.

City of South Lake Tahoe
Salary Table Updates Effective 10/01/2025
(rates include 1.3% CPI increase approved eff. 10/01/2025)

XXXX Fire Deputy Chief

Index Key Value	Hourly	Monthly
1401/XXXX/01	82.10396	14,231
1401/XXXX/02	86.20916	14,943
1401/XXXX/03	90.51962	15,690
1401/XXXX/04	95.04560	16,475
1401/XXXX/05	99.79788	17,298

XXXX IT Analyst

Index Key Value	Hourly	Monthly
3400/XXXX/01	45.75908	7,932
3400/XXXX/02	48.04212	8,327
3400/XXXX/03	50.44422	8,744
3400/XXXX/04	52.96541	9,181
3400/XXXX/05	55.61570	9,640

XXXX Senior IT Analyst

Index Key Value	Hourly	Monthly
3400/XXXX/01	51.86755	8,990
3400/XXXX/02	54.46093	9,440
3400/XXXX/03	57.18397	9,912
3400/XXXX/04	60.04317	10,407
3400/XXXX/05	63.04533	10,928

XXXX Information Systems Technician II

Index Key Value	Hourly	Monthly
3400/XXXX/01	38.93922	6,749
3400/XXXX/02	40.88618	7,086
3400/XXXX/03	42.93049	7,440
3400/XXXX/04	45.07702	7,812
3400/XXXX/05	47.33087	8,202

XXXX Senior Civil Engineer

Index Key Value	Hourly	Monthly
3400/XXXX/01	61.72023	10,698
3400/XXXX/02	64.80624	11,233
3400/XXXX/03	68.04655	11,794
3400/XXXX/04	71.44888	12,384
3400/XXXX/05	75.02132	13,003

XXXX Engineering Project Manager

Index Key Value	Hourly	Monthly
3400/XXXX/01	53.43548	9,262
3400/XXXX/02	56.10725	9,725
3400/XXXX/03	58.91261	10,212
3400/XXXX/04	61.85824	10,722
3400/XXXX/05	64.95116	11,258

Budget Details by Department – Revenues and Expenditures

		REVENUES					EXPENSES					
Department/Division		Budget					Budget					Increase to/ (Use of) Fund Balance
		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	2025-26 vs. 2024-25 \$ % Variance Variance		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	2025-26 vs. 2024-25 \$ % Variance Variance		
Account												
GENERAL GOVERNMENT												
City Council	10001110	-	-	-	-	0%	256,004	321,844	291,576	(30,268)	-9%	(291,576)
City Clerk	10001130	1,750	1,765	1,765	-	0%	339,942	376,405	362,630	(13,775)	-4%	(360,865)
City Attorney	10001210	29,351	-	-	-	0%	829,795	1,283,121	1,199,863	(83,258)	-6%	(1,199,863)
Risk Management	10001220	80,647	280,188	280,188	-	0%	1,860,737	2,784,742	2,825,766	41,024	1%	(2,545,578)
Treasury	10001516	-	-	-	-	0%	30,599	34,045	34,697	652	2%	(34,697)
Total General Fund		111,747	281,953	281,953	-	0%	3,317,078	4,800,157	4,714,532	(85,625)	-2%	(4,432,579)
Internal Service												
Worker's Comp Insurance	60201220	2,782,540	2,479,755	2,757,845	278,090	11%	2,080,437	2,479,755	2,757,845	278,090	11%	-
TOTAL GENERAL GOVERNMENT		2,894,287	2,761,708	3,039,798	278,090	10%	5,397,515	7,279,912	7,472,377	192,465	3%	(4,432,579)
CITY MANAGER'S OFFICE												
General Fund												
City Manager	10001310	27,314	16,173	16,173	-	0%	599,332	1,209,590	991,982	(217,608)	-18%	(975,809)
Human Resources	10001320	93,089	-	-	-	0%	622,382	830,551	786,044	(44,507)	-5%	(786,044)
Communications/Marketing	10001330	-	-	-	-	0%	659,771	723,747	739,585	15,838	2%	(739,585)
Sustainable South Lake Tahoe	10001967	75,000	0	-	(0)	0%	18,475	76,682	37,705	(38,977)	-51%	(37,705)
Total General Fund		195,404	16,173	16,173	(0)	0%	1,899,961	2,840,570	2,555,316	(285,254)	-10%	(2,539,143)
Special Revenue												
Public Ed - Gov't Program Fund	22401330	81,259	84,000	80,000	(4,000)	-5%	128,101	90,000	145,000	55,000	61%	(65,000)
Total Special Revenue		81,259	84,000	80,000	(4,000)	-5%	128,101	90,000	145,000	55,000	61%	(65,000)
Internal Service												
Health Insurance	60101220	3,863,833	4,815,125	6,815,663	2,000,538	42%	3,851,732	4,815,125	7,215,663	2,400,538	50%	(400,000)
Health Insurance Savings	60501220	50,000	45,000	30,000	(15,000)	-33%	47,287	45,000	47,000	2,000	4%	(17,000)
Total Internal Service		3,913,833	4,860,125	6,845,663	1,985,538	41%	3,899,020	4,860,125	7,262,663	2,402,538	49%	(417,000)
TOTAL CITY MANAGERS		4,190,496	4,960,298	6,941,836	1,981,538	40%	5,927,082	7,790,695	9,962,979	2,172,284	28%	(3,021,143)
FINANCE												
General Fund												
Accounting	10001511	48,821,861	49,536,907	52,130,058	2,593,151	5%	1,085,229	1,255,480	1,306,910	51,430	4%	50,823,148
Revenue Collection	10001730	2,404,881	2,309,170	2,393,480	84,310	4%	542,657	552,761	569,846	17,085	3%	1,823,634
Information Technology	10001840	299,138	70,000	70,000	(0)	0%	1,362,491	1,614,554	1,581,207	(33,347)	-2%	(1,511,207)
Total General Fund		51,525,880	51,916,077	54,593,538	2,677,461	5%	2,990,377	3,422,795	3,457,963	35,168	1%	51,135,575
Parking Enterprise												
Parking Authority Debt Serv	52005340	440,604	350,000	350,000	-	0%	72,820	-	-	-	0%	350,000
Total Parking Enterprise		440,604	350,000	350,000	-	0%	72,820	-	-	-	0%	350,000
TOTAL FINANCE		51,966,484	52,266,077	54,943,538	2,677,461	5%	3,063,197	3,422,795	3,457,963	35,168	1%	51,485,575
NON-DEPARTMENTAL												
General Fund												
Non-Departmental	10001951	179,027	21,626	19,000	(2,626)	-12%	5,069,831	5,014,867	4,509,964	(504,903)	-10%	(4,490,964)
Emergency Preparedness	10001952	-	25,000	7,514	(17,486)	-70%	-	25,000	7,514	(17,486)	-70%	-
Community Marketing	10001953	-	-	-	-	0%	-	5,000	-	(5,000)	-100%	-
General Fund Transfers In/Out	10001956	120,441	117,000	480,586	363,586	311%	11,379,806	11,237,787	7,749,463	(3,488,324)	-31%	(7,268,877)
Rents & Leases	10001958	-	-	-	-	0%	370,236	374,412	384,710	10,298	3%	(384,710)
Total General Fund		299,468	163,626	507,100	343,474	210%	16,819,873	16,657,066	12,651,651	(4,005,415)	-24%	(12,144,551)
Measure S General Fund												
Measure S - Sales Tax	10201511	7,989,312	7,835,000	8,428,000	593,000	8%	9,077,904	9,169,028	7,879,773	(1,289,255)	-14%	548,227
Total Measure S General Fund		7,989,312	7,835,000	8,428,000	593,000	8%	9,077,904	9,169,028	7,879,773	(1,289,255)	-14%	548,227
Special Revenue												
TOT Revenue Fund	26309110	97,949	40,000	80,000	40,000	100%	-	-	-	-	0%	80,000
Total Special Revenue		97,949	40,000	80,000	40,000	100%	-	-	-	-	0%	80,000
Debt Service												
City Debt Service	40101910	11,191,447	8,443,732	10,164,990	1,721,258	20%	26,064,979	43,792,367	20,197,448	(23,594,919)	-54%	(10,032,458)
City Debt Service - Other Debt	40108220	25,000	25,000	25,000	-	0%	193,234	193,399	193,075	(324)	0%	(168,075)
Total Debt Service		11,216,447	8,468,732	10,189,990	1,721,258	20%	26,258,213	43,985,766	20,390,523	(23,595,243)	-54%	(10,200,533)
TOTAL NON-DEPARTMENTAL		19,603,176	16,507,358	19,205,090	2,697,732	16%	52,155,990	69,811,860	40,921,947	(28,889,913)	-41%	(21,716,857)

Budget Details by Department – Revenues and Expenditures (continued)

Department/Division		REVENUES					EXPENSES					Increase to/ (Use of) Fund Balance
				Budget					Budget			
		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	2025-26 vs. 2024-25 \$ Variance		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	2025-26 vs. 2024-25 \$ Variance		
SOUTH TAHOE REDEVELOPMENT SUCCESSOR AGENCY (STRSA)												
Trust Fund												
RD Obligation Retirement Fund	72509220	5,593,094	5,846,226	4,746,365	(1,099,861)	-19%	3,434,886	5,555,925	5,331,664	(224,261)	-4%	(585,299)
TOTAL STR SUCCESSOR AGENCY		5,593,094	5,846,226	4,746,365	(1,099,861)	-19%	3,434,886	5,555,925	5,331,664	(224,261)	-4%	(585,299)
BUSINESS IMPROVEMENT DISTRICTS												
Ski Run BID	28001511	27,625	24,000	27,500	3,500	15%	28,141	24,000	27,500	3,500	15%	-
Tourism Improvement District	28501513	3,153,513	3,112,000	3,150,000	38,000	1%	3,150,100	3,112,000	3,150,000	38,000	1%	-
TOTAL BUSINESS IMPROVEMENT DISTRICTS		3,181,137	3,136,000	3,177,500	41,500	1%	3,178,241	3,136,000	3,177,500	41,500	1%	-
TRUST AND AGENCY												
Rec Center Facilities & Ops	70404290	-	20,000	-	(20,000)	-100%	-	-	20,000	20,000	100%	(20,000)
Park Avenue CFD Fund	70701962	1,020,813	975,000	1,015,000	40,000	4%	913,671	916,771	923,158	6,387	1%	91,842
Bijou ECP CFD	71101966	20,231	19,000	26,000	7,000	37%	17,073	65,200	137,698	72,498	111%	(111,698)
Harrison Avenue CFD	71201973	64,568	66,100	69,600	3,500	5%	26,053	26,200	26,200	-	0%	43,400
Special Assessments	75101970	44	-	-	-	0%	-	-	-	-	0%	-
Tahoe Transportation Authority	76201972	42	-	-	-	0%	-	-	-	-	0%	-
TOTAL TRUST AND AGENCY		1,105,698	1,080,100	1,110,600	30,500	3%	956,797	1,008,171	1,107,056	98,885	10%	3,544
POLICE												
General Fund												
Police Administration	10002110	779,385	626,168	633,142	6,974	1%	3,786,559	4,584,915	4,339,291	(245,624)	-5%	(3,706,149)
Police Operations	10002120	145,275	145,000	145,000	(0)	0%	6,360,756	7,253,883	6,786,581	(467,302)	-6%	(6,641,581)
Police Enforcement	10002140	1,134,899	1,020,000	1,100,000	80,000	8%	339,334	407,464	418,035	10,571	3%	681,965
Police Certified Training	10002150	80,540	80,000	80,000	-	0%	149,475	100,000	130,000	30,000	30%	(50,000)
Joint Dispatch Center	10002160	1,121,619	1,120,000	1,167,000	47,000	4%	1,461,185	1,718,869	1,743,923	25,054	1%	(576,923)
Police Support	10002180	104,207	123,878	77,462	(46,416)	-37%	2,411,400	2,510,342	2,805,788	295,446	12%	(2,728,326)
Total General Fund		3,365,924	3,115,046	3,202,604	87,558	3%	14,508,708	16,575,473	16,223,618	(351,855)	-2%	(13,021,014)
Special Revenue												
Police Vehicle Replacement	21102110	588,001	639,920	581,920	(58,000)	-9%	583,023	1,025,160	600,000	(425,160)	-41%	(18,080)
VHR Program	21805330	409,674	1,315,675	1,840,785	525,110	40%	360,504	1,297,085	1,564,961	267,876	21%	275,824
Cannabis Program	22302120	1,060,391	1,080,700	958,200	(122,500)	-11%	1,619,233	1,171,222	270,954	(900,268)	-77%	687,246
Tobacco Law Enforcement Grant	22502110	88	-	-	-	0%	9,506	0	-	(0)	-100%	-
DUI/Traffic Safety Grant	22902110	15,735	45,000	-	(45,000)	-100%	15,735	45,000	-	(45,000)	-100%	-
ABC Grant 04G-LA20	22902112	18,749	37,400	-	(37,400)	-100%	18,749	37,400	-	(37,400)	-100%	-
JAG/LLEBG Grant	23002110	19	-	-	-	0%	-	1,994	-	(1,994)	100%	-
AB3229 COPs Grant	23102110	170,874	138,194	140,000	1,806	1%	55,035	164,611	428,050	263,439	160%	(288,050)
Police Prop 172 Safety Sales Tax	23202110	647,574	552,000	544,000	(8,000)	-1%	1,055,440	643,500	583,500	(60,000)	-9%	(39,500)
Asset Forfeitures - Justice Fund	23302110	2,211	1,000	1,600	600	100%	-	-	-	-	0%	1,600
Asset Forfeitures - Treasury Fund	23502110	52,821	500	2,100	1,600	100%	-	-	-	-	0%	2,100
Boat Patrol Grant	23702110	103,948	153,054	112,076	(40,978)	-27%	135,477	153,054	112,076	(40,978)	-27%	-
Domestic Violence Grant	23802110	213,465	248,209	143,006	(105,203)	-42%	213,417	248,209	143,006	(105,203)	-42%	-
Clean Community	24103801	22,213	46,620	17,500	(29,120)	-62%	14,292	41,650	13,038	(28,612)	-69%	4,462
Vehicle Abatement	24203802	99,929	72,000	75,000	3,000	4%	36,193	48,000	143,619	95,619	199%	(68,619)
Nuisance Abatement	24303803	233,160	197,000	212,000	15,000	8%	246,491	322,178	329,775	7,597	2%	(117,775)
Opioid Abatement	29002110	21,287	254,000	265,000	11,000	4%	3,322	223,303	238,303	15,000	7%	26,697
Total Special Revenue		3,660,140	4,781,272	4,893,187	111,915	2%	4,366,417	5,422,366	4,427,282	(995,084)	-18%	465,905
Enterprise Fund												
Parking - Bellamy Court	51005440	200,992	123,800	168,000	44,200	36%	114,665	26,200	34,100	7,900	30%	133,900
Parking Mgmt Prg	51505330	-	5,000	-	(5,000)	0%	4,924	15,000	10,000	(5,000)	100%	(10,000)
Parking Garage Operations	52005320	1,194,879	1,295,000	2,095,000	800,000	62%	1,524,590	2,220,795	1,697,291	(523,504)	-24%	397,709
Total Enterprise Fund		1,395,871	1,423,800	2,263,000	839,200	59%	1,644,179	2,261,995	1,741,391	(520,604)	-23%	521,609
TOTAL POLICE		8,421,935	9,320,118	10,358,791	1,038,673	11%	20,519,304	24,259,834	22,392,291	(1,867,543)	-8%	(12,033,500)
FIRE												
General Fund												
Fire Administration	10002210	72,574	100	100	(0)	0%	2,640,477	2,868,282	3,330,585	462,303	16%	(3,330,485)
Fire Suppression	10002220	1,891,329	1,378,578	1,969,000	590,422	43%	7,744,713	8,134,380	8,698,435	564,055	7%	(6,729,435)
Fire Special Ops	10002230	48,000	48,000	42,250	(5,750)	-12%	102,913	46,615	42,250	(4,365)	-9%	-
Fire Prevention/Maint	10002240	273,801	1,391,327	1,360,225	(31,102)	-2%	465,182	1,414,810	1,024,224	(390,586)	-28%	336,001
Fire Training/Safety	10002250	17,016	15,000	15,000	-	0%	90,758	105,275	62,900	(42,375)	-40%	(47,900)
Total General Fund		2,302,720	2,833,005	3,386,575	553,570	20%	11,044,043	12,569,362	13,158,394	589,032	5%	(9,771,819)
Special Revenue												
Fire Vehicle Replacement	21302210	23,503	105,000	1,160,000	1,055,000	100%	563,047	195,616	1,400,000	1,204,384	616%	(240,000)
Fire Defensible Space Insp Prg	21502230	208,826	911,462	844,482	(66,980)	-7%	208,826	901,231	844,482	(56,749)	-6%	-
Fuels Reduction Capacity Planning	21502270	51,624	1,920,915	1,631,742	(289,173)	-15%	51,624	1,920,915	1,634,248	(286,667)	-15%	(2,506)
Fire Prop 172 Safety Sales Tax	22202210	566,310	552,000	555,000	3,000	1%	87,500	162,500	1,572,250	1,409,750	868%	(1,017,250)
EMS - General Fund	23602262	663,285	175,000	175,000	-	0%	909,451	195,377	195,377	(0)	0%	(20,377)
Total Special Revenue		1,513,548	3,664,377	4,366,224	701,847	19.2%	1,820,447	3,375,639	5,646,357	2,270,718	67%	(1,280,133)
TOTAL FIRE		3,816,267	6,497,382	7,752,799	1,255,417	19.3%	12,864,490	15,945,001	18,804,751	2,859,750	18%	(11,051,952)

Budget Details by Department – Revenues and Expenditures (continued)

Department/Division		Budget					Budget					Increase to/ (Use of) Fund Balance
		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	2025-26 vs. 2024-25 \$ Variance		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	2025-26 vs. 2024-25 \$ Variance		
Account												
PUBLIC WORKS												
General Fund												
Public Works Administration	10003010	-	-	-	-	0%	289,843	364,194	314,379	(49,815)	-14%	(314,379)
Engineering	10003210	242,884	288,300	188,300	(100,000)	-35%	1,329,270	1,566,185	1,604,957	38,772	2%	(1,416,657)
Maintenance Ops	10003310	262,449	161,234	132,635	(28,599)	-18%	1,579,809	2,010,859	2,105,023	94,164	5%	(1,972,388)
Motor Pool	10003410	387,500	400,000	400,000	-	0%	1,798,614	1,850,846	2,017,144	166,298	9%	(1,617,144)
Total General Fund		892,833	849,534	720,935	(128,599)	-15%	4,997,536	5,792,084	6,041,503	249,419	4%	(5,320,568)
Special Revenue												
Gas Tax	20103510	1,677,386	1,997,545	2,413,178	415,633	21%	1,558,289	2,126,595	2,413,178	286,583	13%	-
Snow Removal	20703610	2,930,208	2,930,645	3,250,244	319,599	11%	3,007,728	3,055,539	3,250,244	194,705	6%	-
Snow Removal Equipment	20803610	1,604,678	280,000	330,000	50,000	18%	3,551,339	1,163,453	992,200	(171,253)	-15%	(662,200)
Vehicle Replacement	21003010	776,193	848,378	2,000	(846,378)	-100%	2,550	1,548,487	288,268	(1,260,219)	-81%	(286,268)
Storm Water Management Program	24503215	354,586	339,094	209,000	(130,094)	-38%	406,050	359,248	443,475	84,227	23%	(234,475)
Street Sweeping	24503805	64,733	74,947	82,860	7,913	11%	18,512	74,947	82,860	7,913	11%	-
Snow Sweeping	24503806	108,182	72,311	74,578	2,267	3%	65,824	72,311	73,412	1,101	2%	1,166
Total Special Revenue		7,515,966	6,542,920	6,361,860	(181,060)	-3%	8,610,292	8,400,580	7,543,637	(856,943)	-10%	(1,181,777)
Solid Waste												
AB 939	24003800	55,574	66,050	66,050	-	0%	69,004	84,846	86,900	2,054	2%	(20,850)
Solid Waste JPA	24403804	56,289	100,000	35,000	(65,000)	-65%	71,306	67,000	67,000	(0)	0%	(32,000)
Total Solid Waste		111,863	166,050	101,050	(65,000)	-39%	140,310	151,846	153,900	2,054	1%	(52,850)
Airport Enterprise												
Airport Administration	50105110	53,713	39,000	39,000	-	0%	2,220,312	633,920	617,007	(16,913)	-3%	(578,007)
Airport Special Events	50105115	-	3,200	3,200	-	0%	-	-	-	-	0%	3,200
Airport Terminal Building	50105120	487,967	535,412	538,006	2,594	0%	691,918	592,730	511,472	(81,258)	-14%	26,534
Airfield Area	50105130	1,180,216	1,177,456	1,188,177	10,721	1%	546,636	592,588	448,814	(143,774)	-24%	739,363
Airport Other Areas	50105140	9,719	10,000	10,000	-	0%	9,719	10,000	10,000	-	0%	-
Airport General Shop	50105160	-	-	-	-	0%	52,748	59,500	59,500	-	0%	(59,500)
Airport Environmental Operations	50105180	-	-	-	-	0%	9,539	26,500	26,500	-	0%	(26,500)
Total Airport		1,731,615	1,765,068	1,778,383	13,315	1%	3,530,871	1,915,238	1,673,293	(241,945)	-13%	105,090
Transit - Enterprise Fund												
Transit Operations	55005220	209,882	2,290,426	2,290,426	-	0%	287,198	2,276,408	2,287,600	11,192	0%	2,826
TOTAL PUBLIC WORKS		10,462,159	11,613,998	11,252,654	(361,344)	-3.1%	17,566,207	18,536,156	17,699,933	(836,223)	-5%	(6,447,279)
DEVELOPMENT SERVICES												
General Fund												
Building and Safety	10003110	2,085,439	1,649,550	1,915,856	266,306	16%	1,146,258	1,127,378	1,140,861	13,483	1%	774,995
Inspections - MFD/SRO	10003112	241,019	178,550	173,600	(4,950)	-3%	212,009	160,230	162,572	2,342	1%	11,028
Planning	10003710	325,056	147,600	140,000	(7,600)	-5%	604,911	761,554	749,078	(12,476)	-2%	(609,078)
Planning Commission	10003711	-	-	-	-	0%	-	3,000	3,000	-	0%	(3,000)
Total General Fund		2,651,514	1,975,700	2,229,456	253,756	13%	1,963,179	2,052,162	2,055,511	3,349	0%	173,945
Special Revenue												
General Plan	27003710	133,195	102,000	116,000	14,000	14%	173,440	213,788	396,458	182,670	85%	(280,458)
Building Permit Fee - RDA	27103110	572,431	1,065,000	765,000	(300,000)	-28%	250,000	290,000	556,306	266,306	92%	208,694
Substandard Housing Relocation	27103113	19,797	4,001	4,001	-	0%	-	74,837	115,946	41,109	55%	(111,945)
Total Special Revenue		725,423	1,171,001	885,001	(286,000)	-24%	423,440	578,625	1,068,710	490,085	85%	(183,709)
Housing Programs												
Work-Force Housing	25006024	412,218	270,000	230,000	(40,000)	-15%	4,878,706	601,856	290,000	(311,856)	-52%	(60,000)
Home Program Income	25106014	35,990	50,000	50,000	-	0%	-	-	-	-	0%	50,000
RDA Program Income Housing Fund	25106015	183,971	35,000	35,000	-	0%	-	-	-	-	0%	35,000
Housing Administration	25306010	459,955	1,881,962	1,755,760	(126,202)	-7%	440,779	1,963,199	1,755,760	(207,439)	-11%	-
CDBG Program Income Loans	25506020	11,620	25,500	25,500	-	0%	-	-	-	-	0%	25,500
Cal Home Loan Repayments	25806018	5,892	35,300	35,300	-	0%	-	-	-	-	0%	35,300
First Time Homebuyers Rev Loan	25906022	-	-	-	-	0%	9,675	-	-	-	0%	-
RDA SR Low Income Housing	26209120	-	285,019	146,365	(138,654)	100%	-	-	-	-	0%	146,365
Total Housing Programs		1,109,646	2,582,781	2,277,925	(304,856)	-12%	5,329,161	2,565,055	2,045,760	(519,295)	-20%	232,165
Economic Development												
CDBG Economic Development	25606021	207,206	1,455,601	1,363,272	(92,329)	-6%	207,206	1,455,601	1,363,272	(92,329)	-6%	-
Total Economic Development		207,206	1,455,601	1,363,272	(92,329)	-6%	207,206	1,455,601	1,363,272	(92,329)	-6%	-
TOTAL DEVELOPMENT SERVICES		4,693,790	7,185,083	6,755,654	(429,429)	-6.0%	7,922,985	6,651,443	6,533,253	(118,190)	-2%	222,401

Budget Details by Department – Revenues and Expenditures (continued)

Department/Division		REVENUES					EXPENSES					Increase to/ (Use of) Fund Balance
		Budget					Budget					
		2024-25		2025-26	2025-26 vs. 2024-25		2024-25		2025-26	2025-26 vs. 2024-25		
		2023-24	Amended	Proposed	\$	%	2023-24	Amended	Proposed	\$	%	
Account		Actual	Budget	Budget	Variance	Variance	Actual	Budget	Budget	Variance	Variance	
PARKS AND RECREATION												
General Fund												
Recreation Administration	10004105	-	-	-	-	0%	392,771	505,496	448,140	(57,356)	-11%	(448,140)
Golf Course	10004110	199,682	180,000	180,000	-	0%	224,943	185,653	235,631	49,978	27%	(55,631)
Campground	10004130	349,550	470,000	520,000	50,000	11%	233,826	289,753	265,919	(23,834)	-8%	254,081
Park Maintenance	10004170	183,048	143,500	158,500	15,000	10%	2,235,727	2,235,032	2,186,585	(48,447)	-2%	(2,028,085)
Recreation Programs	10004220	324,478	328,000	1,504,597	1,176,597	359%	1,165,561	1,745,454	3,105,569	1,360,115	78%	(1,600,972)
Special Events	10004225	900	1,000	1,000	-	0%	143,920	176,586	167,900	(8,686)	-5%	(166,900)
Senior Center	10004230	1,709	4,900	2,000	(2,900)	-59%	38,310	40,140	36,200	(3,940)	-10%	(34,200)
Total General Fund		1,059,366	1,127,400	2,366,097	1,238,697	110%	4,435,057	5,178,114	6,445,944	1,267,830	24%	(4,079,847)
Special Revenue												
Transit Center/Explore Tahoe	21605250	110,257	95,200	95,200	-	0%	78,221	158,250	165,250	7,000	4%	(70,050)
Arts - Public Art	21704504	72	130,000	22,000	(108,000)	-83%	700	137,000	22,000	(115,000)	-84%	-
Measure P - Recreation	22004220	4,182,806	3,853,000	3,800,000	(53,000)	-1%	4,746,615	15,090,199	15,820,949	730,750	5%	(12,020,949)
Ice Arena (Operator)	22104260	136,813	215,200	191,200	(24,000)	-11%	249,168	189,440	189,441	1	0%	1,759
Measure S - Ski Run Bike Trail	28104120	17,866	11,000	11,000	-	0%	11,864	90,260	90,250	(10)	0%	(79,250)
Measure S - Bike Trails	28404123	45,525	34,500	34,500	-	0%	13,412	261,446	261,432	(14)	0%	(226,932)
Measure R - Bike Trails	28404124	14,500	14,500	14,500	-	0%	-	109,000	109,000	-	0%	(94,500)
Measure S - Playfield Maintenance	28404127	50,000	50,000	50,000	-	0%	54,306	53,000	53,000	-	0%	(3,000)
Bike Trails Snow Removal	28404129	12,000	12,000	12,000	-	0%	1,819	12,000	12,000	-	0%	-
Total Special Revenue		4,569,839	4,415,400	4,230,400	(185,000)	-4%	5,156,104	16,100,595	16,723,322	622,727	4%	(12,492,922)
TOTAL PARKS AND RECREATION		5,629,205	5,542,800	6,596,497	1,053,697	19%	9,591,161	21,278,709	23,169,266	1,890,557	9%	(16,572,769)

Carryforward at 6-30-2025

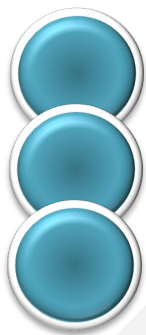
Project Name	Project Number	Revenue	Expense
Tahoe Valley Storm Water Improvement	301-40030	5,458,262	8,953,875
Drainage Master Plan	301-40036	-	494
Storm Water Management Plan	301-40037	-	28,818
City-Wide Drainage- SWMP	301-40040	-	33,909
Keys Drainage Pipeline Replacement	301-40049	-	879,049
Bijou Park Creek Restoration	301-40050	-	15,635
Bijou Park Creek	301-40051	1,480,939	2,096,271
Ruby Way Erosion	301-40052	-	21,591
James-Eloise Drainage	301-40053	-	22,349
Rehab Water Quality	306-42001	20,000	20,000
Erosion Control Project Total		\$ 6,959,201	12,071,991
Street Overlay Program PMP	301-50005	137,250	4,116,347
Class 1 Bicycle Trail Rehabilitation	301-50013	75,000	75,000
Pioneer Trail Pedestrian	301-50024	4,367,938	7,669,306
Bijou Park Connector	301-50037	572,679	1,472,771
Pioneer Trail Safety	301-50038	147,754	576,551
Bike Trail	301-50041	780,327	771,375
Sierra/Palmira	301-50042	-	37,179
Misc. Traffic Safety	301-50043	-	129,779
LED Pedestrian Light	301-50044	-	14,566
Stateline Ave Complete Streets	301-50045	-	94,890
Sugar Pine Multi-Use Trails	301-50046	2,422,543	2,422,543
Ski Run Pedestrian Circle	301-50047	-	11,485
Heavenly Valley Parking/Traffic Upgrades	301-50048	-	14,473
Vision Zero Program	301-50049	47,437	59,295
US Highway 50 Sustainability	301-50050	420,517	475,000
South Tahoe Bikeway Wayfinding	301-50051	1,902	31,902
Johnson Boulevard Complete Streets	301-50052	-	200,000
US 50 Road Safety Phase 1 Upgrades	301-50053	-	50,000
Streets Projects Total		\$ 8,973,347	18,222,462
PD Parking Lot Repavement	301-60011	-	150,000
Service Center Lobby Remodel	301-60017	767	141,816
Remodel Rec/Rufus	301-60018	24,028,856	28,749,651
Fire Station 2 Rehab	301-60019	-	75,000
Police Dept. Remodel	301-60022	-	843,159
Relocation of PW	301-60028	-	3,575
Community Fields restroom/concessions	301-60050	-	14,223
Regan Beach Rehabilitation	301-60065	500,000	950,000
Bijou Bike Park	301-60066	-	35,000
Community Playfields	301-60068	-	28,707
Fire Station III Crews	301-60071	-	2,074,180
Cemetery Security	301-60073	-	35,418
Skatepark Renovations	301-60075	-	323,807
Sustainability Services	301-60079	-	430,000
General Facility	301-60080	-	71,372
Corp Yard Upgrade	301-60081	2,000,000	2,000,000
Citywide ADA Upgrade	301-60082	-	100,744
Lake View & Ski Run Blvd Electrical Upgrades	301-60083	-	79,200
Fire Station I Rehab	301-60084	-	308,054
Energy Upgrade	301-60085	-	9,061,032
El Dorado Beach	301-60086	-	75,000
Buildings and Grounds Projects Total		\$ 26,529,623	45,549,938
City CIP Administration	301-70000	-	15,000
Miscellaneous Maintenance	301-70020	-	28,301
City Communication	301-70021	-	1,376,615
Recreation Center FF&E	301-70023	-	1,464,496
Backup Power Replacement	301-70053	-	150,000
Long Term Capital Replacement	310-70000	-	572,304
LT Rental Incentive Pilot Program	320-30003	-	116,764
Housing Rental Assistance Program	320-30004	-	178,295
Capital Equipment Purchase Total		\$ -	3,901,775

Carryforward at 6-30-2025 (cont.)

<u>Project Name</u>	<u>Project Number</u>	<u>Revenue</u>	<u>Expense</u>
Airport Master Plan	501-80032	48,236	192,691
Pavement Plan	501-80035	25,809	23,998
Airport Veg Mngt	501-80041	41,875	41,687
2024 AIP Pavement	501-80050	145,339	724,420
Papi Rehab	501-80051	-	112,920
Airport Improvement Projects Total		\$ 261,259	1,095,716
Total CIP Carryforward @ 6-30-2025		\$ 42,723,430	\$ 80,841,882

New 2025-2026 CIP Budget Requests

<u>Project Name</u>	<u>Project Number</u>	<u>Revenue</u>	<u>Expense</u>
Street Overlay Program PMP	301-50005	4,080,235	4,080,235
RMRA Roadway Rehabilitation	301-50035	580,235	580,235
Remodel Rec/Rufus	301-60018	30,000	30,000
El Dorado Beach Revetment	301-60086	150,000	150,000
Bijou Park Creek	301-40051	150,000	150,000
James-Eloise Drainage	301-40053	100,000	100,000
Recreation Center FF&E	301-70023	20,000	20,000
Long Term Capital Replacement	310-70000	510,000	510,000
Campground Infrastructure Replacement	311-60000	132,000	200,000
Total New 2025-2026 CIP Budget Requests		\$ 5,752,470	\$ 5,820,470
Total 2025-2026 CIP Budget		\$ 48,475,900	\$ 86,662,352



General Government



City Council

City Vision

South Lake Tahoe is a connected, resilient, and welcoming community - renowned for its natural beauty, strong local economy, and commitment to quality of life for all.

City Council Priorities

City Council will be responsible financial stewards of its resources and assets to ensure long-term fiscal sustainability by practicing sound financial management and fiscal transparency, while providing fiscally sustainable government services that address the needs our community.

The City Council adopted the 2025-2030 Strategic Plan, which serves as the blueprint for the City Council's policymaking process, in May 2025.

Strategic Priorities from the 2025-30 Strategic Plan:

- Ability for Everyone Who Works Here to Live Here
- Efficient Government
- Ensure Public Safety
- Grow and Diversify the Economy
- Improve Transportation
- Protect the Natural Environment
- Recreation and Equitable Access for All

City Council

100 01110

The City Council is the legislative, policy-making and law-making body elected to represent the interests of the citizens of South Lake Tahoe. In general, the City Council is responsible for determining and delivering services necessary to meet the needs of the community, overseeing of the City's operations and adoption of an annual budget.

Revenues and Expenditures by Fund Type and Category

City Council

	Actual	Actual	Actual	Amended	Proposed	% Change	\$ Change
	FY 2021-22	FY 2022-23	FY 2023-24	Budget	Budget	from	from
General Fund				FY 2024-25	FY 2025-26	Prior Year	Prior Year
Revenues							
Operating Revenues	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	-	-	-	-	-	-	-
Expenditures							
Personnel Services	187,101	183,887	186,216	199,144	184,376	-7%	(14,768)
Contractual Services	63,696	74,789	56,429	70,900	70,900	0%	-
Other Operating	49,541	20,130	13,268	33,800	31,800	-6%	(2,000)
Capital Outlay	3,392	9,996	91	18,000	4,500	-75%	(13,500)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	303,731	288,802	256,004	321,844	291,576	-9%	(30,268)
Net Rev (Exp)	(303,731)	(288,802)	(256,004)	(321,844)	(291,576)		
FTE's	5	5	5	5	5	0%	

City Clerk

Core Services

City Clerk

100 01130

The City Clerk's Office performs all mandated functions under the United States Constitution, the Constitution of the State of California, California Government and Election Codes, and the City of South Lake Tahoe Municipal Code. The City Clerk serves as clerk for the City Council, South Tahoe Redevelopment Successor Agency, South Tahoe Joint Powers Parking Authority, South Tahoe Joint Powers Financing Authority, City of South Lake Tahoe Parking Authority, South Tahoe Transit Joint Powers Authority, Redevelopment Successor Agency Countywide Oversight Board El Dorado County (Oversight Board), South Lake Tahoe Basin Waste Management Authority, City of South Lake Tahoe Planning Commission, and City of South Lake Tahoe Police Advisory Commission. The City Clerk's Office: oversees preparation and noticing of agendas for all City Council Boards and Commissions pursuant to the Ralph M. Brown Act; manages the City's Record Retention Policy; responds to public record requests pursuant to the California Public Records Act; preserves official legislative history; performs Notary acts for City documents; is the filing officer for the California Fair Political Practices Commission; is the City Elections official for conduct of municipal elections; and performs a variety of other administrative duties for the City Council, Commissions, and Boards.

City Council Strategic Priorities Supported

Strategic Priority 2 - Efficient Government

- 2.1 Clarify roles/expectations of commissions.
- 2.8 Evaluate appropriate systems and tools for processes and communications that are cyber safe (i.e. website, AI framework, scheduling system, etc.).

FY 2024/25 Department Accomplishments

Advanced Education Training and Leadership

- 1. City Clerk Blankenship completed 31 hours of Advanced Education training for her Master Municipal Clerk's Designation and served on three committees for the California Municipal Clerks Association.
- 2. Assistant City Clerk Davis Completed 25 hours of Advanced Education training for her Certified Municipal Clerk's Designation and served the Lake Tahoe Historical Society as Secretary.

Inclusion and Transparency

- 3. Coordinated 20 City Council Meetings and 39 Commission/Board Meetings.
- 4. Fulfilled 475 Public Record Requests.
- 5. Received over 450 written City Council Public Comments.
- 6. Processed 85 FPPC Annual Statements of Economic Interest Form 700 fillings (employees, commissioners, and elected officials).
- 7. Continued progress on the City Clerk Repository of Public Documents with a focus on Resolutions and Ordinances (1965-1975) and City Council Boards and Commissions Administrative Records.

Records and Services

- 8. Processed 321 City Contracts, 140 Resolutions, 12 Ordinances, 20 Proclamations, and 45 Deeds.
- 9. Updated South Lake Tahoe City Code (12 Ordinances).
- 10. Accepted 47 Claims.
- 11. Accepted Service of 11 Subpoenas.

12. Provided Notary Service on 154 documents.

Elections Official

13. Consolidated the 2024 Election with the El Dorado County Registrar of Voters.
14. Processed a Citizen's Initiative for inclusion in the ballot.
15. Assisted seven candidates through the nomination process for the office of Councilmember.
16. Recorded 75% Voter turnout for the City of South Lake Tahoe.
17. Provided orientation and onboarding assistance to newly elected officials.

Technology

18. In April 2024, the City Clerk entered into an agreement with ECS Imaging to move Public Repository file storage to a cloud-based platform. This project was completed in June of 2024 improving online access to records and lowering security risks.

FY 2025/26 Department Goals and Objectives

The City Clerk's office strives to provide exceptional service to all residents of the City of South Lake Tahoe, the City Council, city staff and other public agencies. Our primary goal is to preserve the public's trust in government by ensuring the city's legislative processes are transparent, accurate and timely; safeguarding the legislative history of the city; administering open elections; and delivering timely information and services.

1. Complete online repository archiving of Resolutions and Ordinance 1965-1975.
2. Begin online archiving of Resolutions and Ordinances 1976-1986.
3. Complete Records Retention Policy and Training (expected by November 2025).
4. Continue to seek educational opportunities - Certified Municipal Clerk Designation (Assistant City Clerk) and Master Municipal Clerk Designation (City Clerk).
5. Continue to seek leadership opportunities in the California Municipal Clerk's Association
6. Continue to train Assistant City Clerk on City Clerk functions for succession planning.

Performance Measures

Strategic Priority 3.2: Inclusion and Diversity (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Translation services offered for City Council and Planning Commission meetings (Spanish - Written & Verbal).	32	32	n/a
Remote participation of ACT Commission and P&R Commission meetings.	24	24	n/a

Department Goal 1: Provide exceptional services by enhancing accessibility to public records.

Measure	Requests Received	Fulfilled/ Uploaded	Target Achieved
Number of public record requests fulfilled.	395	395	100%
Total number of city contracts, resolutions, ordinances, and deeds processed and uploaded to the public repository.	625	625	100%

Department Goal 2: Promote transparency by increasing public participation.

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Number of city council and commission meetings offered.	61	59	n/a
Number of city council and commission meetings offering remote participation.	61	59	n/a

Revenues and Expenditures by Fund Type and Category

City Clerk

	Actual	Actual	Actual	Amended	Proposed	% Change	\$ Change
General Fund	FY 2021-22	FY 2022-23	FY 2023-24	Budget	Budget	from	from
				FY 2024-25	FY 2025-26	Prior Year	Prior Year
Revenues							
Operating Revenues	1,503	2,898	1,750	1,765	1,765	0%	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	1,503	2,898	1,750	1,765	1,765	0%	-
Expenditures							
Personnel Services	282,301	307,193	298,447	293,000	321,580	10%	28,580
Contractual Services	11,428	11,667	20,460	26,225	20,325	-22%	(5,900)
Other Operating	16,913	37,116	21,036	55,580	19,125	-66%	(36,455)
Capital Outlay	-	1,225	-	1,600	1,600	0%	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	310,642	357,201	339,942	376,405	362,630	-4%	(13,775)
Net Rev (Exp)	(309,139)	(354,302)	(338,193)	(374,640)	(360,865)		
FTE's	2	2.17	2.17	2	2	0%	

City Treasurer

Core Services

Treasury

100 01516

The City Treasurer invests public funds in a prudent manner that provides maximum security while meeting daily cash flow demands and conforming to all statutes governing the investment of public funds. Within these parameters, funds are invested to optimize investment return. The City Treasurer also prepares, annually reviews, updates, and presents to the City Council for adoption, a comprehensive Investment Policy document pursuant to which the City manages and conducts investment of the City's pooled treasury funds.

Revenues and Expenditures by Fund Type and Category City Treasurer

	Actual	Actual	Actual	Amended	Proposed	% Change	\$ Change
	FY 2021-22	FY 2022-23	FY 2023-24	Budget	Budget	from	from
				FY 2024-25	FY 2025-26	Prior Year	Prior Year
General Fund							
Revenues							
Operating Revenues	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	-	-	-	-	-	-	-
Expenditures							
Personnel Services	26,162	27,018	27,699	29,480	30,712	4%	1,232
Contractual Services	175	-	-	175	175	0%	-
Other Operating	1,523	3,298	2,900	3,890	3,810	-2%	(80)
Capital Outlay	-	1,356	-	500	-	-100%	(500)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	27,860	31,671	30,599	34,045	34,697	2%	652
Net Rev (Exp)	(27,860)	(31,671)	(30,599)	(34,045)	(34,697)		
FTE's	1	1	1	1	1	0%	

City Attorney

Core Services

City Attorney

100 01210

Major areas of responsibility:

Provide sound legal advice regarding all aspects of municipal affairs, including advice to the City Council, City Manager, City Clerk, Department Heads and Division Managers daily.

Review every contract that the City enters into, and every insurance certificate and bond to ensure they contain comprehensive risk transfer provisions.

Draft ordinances and resolutions for the City Council to address City business and issues.

Directly handle or manage City litigations as cost-effectively as possible, to eliminate or minimize defense costs and monies paid to settle claims.

Risk Management

100 01220

The Risk Management function of the department administers and processes the City's liability program and monies paid to settle claims, oversees worker safety programs, handles insurance procurement, and serves as the City's Americans With Disabilities Act Coordinator.

Worker's Compensation Insurance

602 01220

The Workers' Comp Insurance account is the funding account for the City's self-insured Worker's Compensation Program. The Risk Manager oversees the City's Worker's Compensation program.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Ability for Everyone Who Works Here to Live Here

- 1.5 Seek AG opinion on TRPA land use authority through state legislature.

Strategic Priority 2 - Efficient Government

- 2.2 Perform a Worker Safety Risk Analysis.
- 2.4 Consider development of a legislative agenda in coordination with Cal Cities.
- 2.5 Determine next steps for City's annexation initiatives.
- 2.6 Evaluate the impact of regulatory systems at local, regional, and state levels.

Strategic Priority 6 - Protect the Natural Environment

- 6.5 Evaluate the feasibility and cost implications of creating or joining a community choice aggregation option and municipal owned utility to reduce carbon emissions and improve grid reliability.

FY 2024/25 Department Accomplishments

1. Successfully resolved 2 lawsuits through motion practice and another lawsuit through a motion for summary judgment affirmed on appeal, all with in-house counsel and resources.
2. Achieved favorable settlements of 2 lawsuits.
3. Filed two petitions for receivership, resulting in repairs being made to 2 dilapidated properties.

4. Changed excess carrier for workers compensation claims from LAWCX to CIRA, saving the City approximately \$90,000 per year.
5. Selected and awarded third-party administrator for workers compensation claims.
6. Assisted with drafting and successful adoption of ordinances including reduction of speed limits on certain city streets, commercial use permits for city parks and beaches, electric vehicle parking, off-street vehicle parking regulations, time-share regulations, and vacation home rental regulations.
7. Assisted with drafting and negotiating contracts including purchase and sale agreement for acquisition of property for a replacement Fire Station 3, an agreement with El Dorado County for use of new multigenerational recreation facility, agreements with the California Tahoe Conservancy for the restoration and use of the former Motel 6 property and public safety training, vegetation management grant agreement with California Tahoe Conservancy, and energy services design-build contract with Willdan Energy Solutions.
8. Assisted staff in completing comprehensive update of personnel rules.
9. Assisted staff in determining initial feasibility of creating or joining Community Choice Aggregator.
10. Assisted staff to prepare successful application to El Dorado LAFCO for annexation of cleanup parcels.
11. Assisted staff in creation of Joint Powers Authority with El Dorado County for transit.

FY 2025/26 Department Goals and Objectives

1. Support staff in implementing newly adopted vacation home rental regulations.
2. Draft amendments to shared mobility device ordinance to improve public safety and limit city liability.
3. Work with City Council to draft update to City ethics policy.
4. Seek Attorney General opinion on TRPA land use authority through the state legislature.
5. With City Manager, determine next steps for City's annexation initiatives.
6. With City Manager, continue to evaluate feasibility and cost implications of creating or joining a community choice aggregation option and municipal owned utility to reduce carbon emissions and improve grid reliability.

Performance Measures

Strategic Priority 1.1: Broadband For All (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete NeoConnect contract to expand broadband infrastructure, to connect to regional broadband infrastructure, to secure funding to assist in the implementation of broadband infrastructure, and to update the City's "dig once" policy.	100%	100%	n/a

Strategic Priority 1.2: Mid-Town Revitalization (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete the new Recreation and Swim Center Complex, and in the meantime, maintain the current complex for resident use.	25%	25%	100%

Strategic Priority 1.3: Housing (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Proactively work with an affordable housing developer and partner agencies to develop affordable and/or workforce housing at 3900 Lake Tahoe Boulevard.	50%	20%	50%

Strategic Priority 1.4: Transportation (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Evaluate feasibility of transit system run by the City.	100%	75%	n/a

Strategic Priority 1.5: Carbon Neutrality and Grid Reliability (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Evaluate feasibility and cost implications of creating a municipal owned utility.	33%	0%	n/a

Strategic Priority 2.3: Connectivity (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Explore regulatory options for public access and easements to beaches below the high water mark and clarify rules with the State Lands Commission.	50%	30%	n/a

Priority 1: Ability for Everyone Who Works Here to Live Here

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
1.5 Seek Attorney General opinion on TRPA land use authority through state legislature.	n/a	n/a	100%

Priority 2: Efficient Government

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
2.5 Determine next steps for City's annexation initiatives.	n/a	n/a	100%

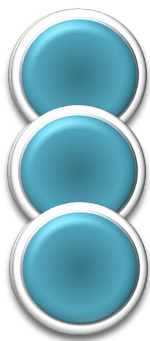
Priority 6: Protect the Natural Environment

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
6.5 Evaluate the feasibility and cost implications of creating or joining a community choice aggregation option and municipal owned utility to reduce carbon emissions and improve grid reliability.	n/a	n/a	50%

Revenues and Expenditures by Fund Type and Category

City Attorney

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	53,800	159,202	109,998	280,188	280,188	0%	-
Revenues Total	53,800	159,202	109,998	280,188	280,188	-	-
Expenditures							
Personnel Services	675,768	720,497	821,962	882,632	932,765	6%	50,133
Contractual Services	363,617	455,554	223,566	516,055	505,188	-2%	(10,867)
Other Operating	1,272,808	1,404,937	1,644,986	2,665,676	2,585,676	-3%	(80,000)
Capital Outlay	5,385	-	19	3,500	2,000	-43%	(1,500)
Expenditures Total	2,317,578	2,580,988	2,690,532	4,067,863	4,025,629	-1%	(42,234)
Net Rev (Exp) General Fund	(2,263,779)	(2,421,786)	(2,580,535)	(3,787,675)	(3,745,441)		
Internal Service Fund							
Revenues							
Operating Revenues	1,836,810	2,431,616	2,782,540	2,479,755	2,757,845	11%	278,090
Revenues Total	1,836,810	2,431,616	2,782,540	2,479,755	2,757,845	11%	278,090
Expenditures							
Personnel Services	1,476,892	1,236,210	1,604,076	1,959,989	2,283,439	17%	323,450
Contractual Services	129,997	153,538	153,969	155,000	158,000	2%	3,000
Other Operating	214,627	256,305	244,368	283,966	233,966	-18%	(50,000)
Capital Outlay	3,604	3,712	3,824	3,800	3,940	4%	140
Transfers Out	70,000	74,200	74,200	77,000	78,500	2%	1,500
Expenditures Total	1,895,120	1,723,965	2,080,437	2,479,755	2,757,845	11%	278,090
Net Rev (Exp) Special Revenue Fund	(58,310)	707,650	702,103	-	-		
FTE's	3	4	4	4	4	0%	



Internal Services



City Manager's Office

Core Services

City Manager

100 01310

As a Council/Manager form of government, the South Lake Tahoe City Manager operates as CEO of the organization, carrying out the policies established by the City Council from which the organization functions. The City Manager's role is to ensure the efficient, effective, and equitable day-to-day operations of the City and administration of the government and provide professional advice and counsel to the City Council on issues of importance to the community and those affecting government operations. The City Manager also prepares a budget for the Council's consideration and provides direct supervision over all Department Directors and City Manager's Office. Included in the South Lake Tahoe City Manager's Office are the following divisions:

Human Resources

100 01320

The function of Human Resources is to coordinate recruitments, labor relations/negotiations, employee personnel file record management, administer benefits, pensions, promotions, transfers and training coordination, retirement planning, employee separation and other compensation related procedural requirements. The division is also responsible for ensuring legal compliance relative to diversity and discrimination issues, disability, leaves, fitness-for-duty, workplace wrong-doing investigations and compliance with all state and federal laws, regulations, and employment policies applicable to the City.

Communications and Government Affairs

100 01330

The Assistant City Manager and Public Information Officer provide professional, administrative, and technical assistance to the office of the City Manager; develops and coordinates public outreach information, including television, radio, internet, social media, and print media to effectively disseminate news and other items of interest to the community.

The City's communications strategy ensures that residents and visitors have access to timely and reliable updates on all City matters. The Communication strategy also includes an integrated environment to promote civic engagement and participation. Staff leverages social media, traditional media, the City's website, and other innovative platforms to inform and engage the public on citywide programs, policies, and priorities.

The PIO coordinates with South Lake Tahoe Police Department and South Lake Tahoe Fire Rescue on crisis communications, to help ensure public safety messaging is widely disseminated and effective in times of an emergency.

As a government affairs representative on behalf of the City, the Assistant City Manager serves as a liaison to local, regional, state, and federal entities, communicating policy priorities and creating opportunities for the City to collaborate with stakeholders. The Assistant City Manager also supports the City Council transportation and economic development priorities.

Sustainable South Lake Tahoe

100 01967

The purpose of the Sustainability program is to continue making and documenting progress on greenhouse gas reduction programs and projects. Specifically, the Sustainability Coordinator works across departments to advance

actions articulated in the 2020 Climate Action Plan; reduce solid and organic waste; and advance large, clean energy projects.

Public, Education, Government Program Fund

224 01330

The purpose of the Public, Education, Government Program fund is to collect Franchise fees which provide a financing mechanism for capital expenditures that support day-to-day operations of public-access channels.

Health Insurance

601 01220 Health Insurance

605 01220 Health Insurance Savings

The Health Insurance account is the funding account for the City's Health Insurance Program. It is funded through payroll deductions for all departments and through contributions from employees for buy-up options.

These accounts are used for payments of Health Insurance premiums as well as excess insurance payments, third party administration fees, and employee safety incentive programs.

The Health Insurance Savings account remains open for the purpose of payments of yearly fees applicable to the individual retiree HRA accounts.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Ability for Everyone Who Works Here to Live Here

- 1.8 Evaluate ability to reduce regulations for development and streamline approval process.
- 1.11 Identify and secure funding to develop a multi-family residential rehabilitation program.

Strategic Priority 2 - Efficient Government

- 2.1 Clarify roles/expectations of commissions.
- 2.4 Consider development of a legislative agenda in coordination with Cal Cities.
- 2.5 Determine next steps for City's annexation initiatives.
- 2.6 Evaluate the impact of regulatory systems at local, regional, and state levels.
- 2.8 Evaluate appropriate systems and tools for processes and communications that are cyber safe (i.e. website, AI framework, scheduling system, etc.).

Strategic Priority 3 - Ensure Public Safety

- 3.3 Advocate with our legislature to get more funds for fire prevention and fuel reduction for United States Forest Service (USFS) and California Tahoe Conservancy (CTC).

Strategic Priority 4 - Grow and Diversify the Economy

- 4.1 Identify viable second economies.
- 4.2 Create an Economic Development Advisory Committee to focus on local business retention and expansion programs as well as other potential economic development initiatives.
- 4.4 Support Lake Tahoe Community College (LTCC) to identify appropriate workforce programs (i.e. nursing school, paramedic school).
- 4.5 Evaluate cannabis tax and mitigation fee structure.
- 4.6 Complete an update to the City's Economic Development Element of the General Plan.

Strategic Priority 5 - Improve Transportation

- 5.4 Continue to support Transit JPA – increase funding for Lakelink microtransit.
- 5.5 Increase annual road repair through innovative maintenance and rehab program.
- 5.7 Evaluation of city-wide parking management strategies including potential expansion of paid parking and reduction of parking requirements.

Strategic Priority 6 - Protect the Natural Environment

6.4 Support the CivicSpark Fellow position.

6.5 Evaluate the feasibility and cost implications of creating or joining a community choice aggregation option and municipal owned utility to reduce carbon emissions and improve grid reliability.

Strategic Priority 7 - Recreation and Equitable Access for All

7.4 Evaluate public pier options.

FY 2024/25 Department Accomplishments

1. Completed evaluation of feasibility of development of the Chateau site.
2. Established the South Shore Transit JPA.
3. Implemented a Strategic Plan Implementation tracker and completed the Strategic Plan Update.
4. Completed inventory of vacant and underutilized land.
5. Implemented the ArtVenture online map.

FY 2025/26 Department Goals and Objectives

1. Apply for a CivicSpark Fellow to assist with economic development initiatives.
2. Support the transit JPA.
3. Evaluate cannabis tax and mitigation fee structure.
4. Create Economic Development Advisory Committee to focus on local business retention and expansion programs as well as other potential economic development initiatives.
5. Advocate with our legislature to get more funds for fire prevention and fuel reduction for the United States Forest Service (USFS) and California Tahoe Conservancy (CTC).
6. Increase annual road repair through innovative maintenance and rehab program.

Performance Measures

Strategic Priority 1.2: Mid-Town Revitalization (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete Recreation and Swim complex, Phase 2.	50%	90%	100%

Strategic Priority 1.3: Housing (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete Sugar Pine Village, Phase 1A and 1B.	100%	90%	ongoing
Establish a local discretionary funding source.	ongoing	50%	ongoing
Employee Housing Bill of Rights Program.	100%	100%	ongoing
Investigate feasibility of programs for affordable rents.	100%	100%	ongoing

Strategic Priority 1.4: Transportation (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Local revenue source for transportation.	30%	10%	ongoing
Continue to invest in South Shore Transit Management Association.	100%	100%	ongoing
Evaluation of Citywide parking strategy.	100%	0%	ongoing
Transit system run by the City.	100%	10%	n/a

Strategic Priority 1.5: Carbon Neutrality and Grid Reliability (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Support the position of a CivicSpark Fellow	100%	100%	ongoing
Work with community partners to achieve 50% local, renewable energy for all entities by 2025.	ongoing	ongoing	ongoing
Evaluate the feasibility of creating a municipally owned utility.	50%	10%	n/a
Work with Liberty Utilities on MOU and customer programs.	ongoing	ongoing	ongoing

Strategic Priority 2.3: Connectivity (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Develop a communications strategy to promote biking as a way of life in the South Lake Tahoe community.	ongoing	100%	ongoing
Present options for increasing access to beaches below high water mark.	100%	0%	n/a

Strategic Priority 4.1: Economic Diversification Strategy (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Explore a focused pedestrian oriented sustainable tourism destination in South Lake Tahoe called the "Lake District" from Lakeview to Lakeside	50%	n/a	n/a

Strategic Priority 4.2: Support Development of a Regenerative Tourism Model (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Transit Mobility Hub at the "Y".	20%	n/a	n/a
"Hole in the Ground" development facilitated.	60%	50%	60%

Strategic Priority 4.3: Resident Retention and Workforce Development (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Scholarships/grants and paid internships/apprenticeships for the local workforce.	50%	0%	n/a
Develop City incentives system for hiring local.	100%	0%	n/a
Work with partners to implement sustainable green industry jobs.	20%	0%	n/a

Strategic Priority 5.2: Digital Government (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Update or revamp City website, including mobile-friendliness.	100%	70%	100%

Strategic Priority 5.4: Local Control (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Analyze desirability and feasibility of annexation of certain unincorporated areas of El Dorado County into the City.	100%	50%	100%

Strategic Priority 2: Efficient Government

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
2.1 Clarify roles/expectations of commissions.	n/a	n/a	50%
2.8 Evaluate appropriate systems and tools for processes and communications that are cyber safe (i.e. website, AI framework, scheduling system, etc.).	ongoing	ongoing	ongoing

Strategic Priority 3: Ensure Public Safety

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
3.3 Advocate with our legislature to get more funds for fire prevention and fuel reduction for United States Forest Service (USFS) and California Tahoe Conservancy (CTC).	ongoing	ongoing	ongoing

Strategic Priority 4: Grow and Diversify the Economy

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
4.1 Identify viable second economies.	n/a	n/a	ongoing
4.2 Create an Economic Development Advisory Committee to focus on local business retention and expansion programs as well as other potential economic development initiatives.	n/a	n/a	50%
4.5 Evaluate cannabis tax and mitigation fee structure.	n/a	n/a	100%

Strategic Priority 5: Improve Transportation

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
5.4 Continue to support Transit JPA – increase funding for Lakelink microtransit.	ongoing	ongoing	ongoing
5.5 Increase annual road repair through innovative maintenance and rehab program.	ongoing	ongoing	ongoing

Strategic Priority 6: Protect the Natural Environment

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
6.4 Support the CivicSpark Fellow position.	ongoing	ongoing	ongoing
6.5 Evaluate the feasibility and cost implications of creating or joining a community choice aggregation option and municipal owned utility to reduce carbon emissions and improve grid reliability.	n/a	n/a	30%

Strategic Priority 7: Recreation and Equitable Access for All

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
7.4 Evaluate public pier options.	n/a	n/a	50%

Department Goal 1: Support the City Council

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Support Mayor outreach opportunities (number of events organized).	6	6	6
Host annual State of the City (number of events hosted).	1	1	1
Meet regularly with council members.	weekly ongoing	weekly ongoing	weekly ongoing
Provide Strategic Priorities implementation plan (number of reports provided).	1	2	ongoing

Department Goal 2: Increase Public Engagement

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Increase social media platform engagement.	20%	10%	20%
Collaborate with federal, state, county, and local delegations to effectively communicate the City's priorities.	ongoing	ongoing	ongoing
Number of public service announcements produced to improve the PEG channel.	6	6	6

Department Goal 3: Increase Employee Engagement

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Annual City Manager awards.	annual	annual	annual
Employee recognition events.	1	1	1

Revenues and Expenditures by Fund Type and Category City Manager's Office

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	-	41,386	93,089	0	-	-	(0)
Grants	-	-	75,000	-	-	-	-
Transfers In	36,793	6,031	27,314	16,173	16,173	0%	-
Revenues Total	36,793	47,417	195,404	16,173	16,173	-	(0)
Expenditures							
Personnel Services	1,040,189	1,224,411	1,470,284	1,877,432	1,980,309	5%	102,877
Contractual Services	128,501	281,319	241,788	627,186	305,250	-51%	(321,936)
Other Operating	98,536	125,078	135,812	231,329	171,384	-26%	(59,945)
Capital Outlay	51,491	48,503	49,763	88,450	82,200	-7%	(6,250)
Transfers Out	2,788	6,031	2,314	16,173	16,173	0%	-
Expenditures Total	1,321,505	1,685,342	1,899,961	2,840,570	2,555,316	-10%	(285,254)
Net Rev (Exp) General Fund	(1,284,712)	(1,637,925)	(1,704,557)	(2,824,397)	(2,539,143)		
Special Revenue Fund							
Revenues							
Operating Revenues	75,157	84,333	81,331	84,000	80,000	-5%	(4,000)
Transfers In	(540)	472	-	130,000	22,000	-83%	(108,000)
Revenues Total	74,617	84,805	81,331	214,000	102,000	-52%	(112,000)
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Operating	-	16,300	700	137,000	22,000	-84%	(115,000)
Capital Outlay	-	-	128,101	90,000	145,000	61%	55,000
Expenditures Total	-	16,300	128,801	227,000	167,000	-26%	(60,000)
Net Rev (Exp) Special Revenue Fund	74,617	68,505	(47,470)	(13,000)	(65,000)		
Internal Service Fund							
Revenues							
Operating Revenues	3,441,336	3,493,372	3,862,533	4,815,125	6,097,453	27%	1,282,328
Transfers In	50,200	55,200	51,300	45,000	748,210	1563%	703,210
Revenues Total	3,491,536	3,548,572	3,913,833	4,860,125	6,845,663	41%	1,985,538
Expenditures							
Personnel Services	3,308,780	3,529,746	3,842,996	4,808,625	6,087,803	27%	1,279,178
Contractual Services	50,646	38,381	51,833	47,500	51,600	9%	4,100
Other Operating	41	45	48	-	1,118,260	100%	1,118,260
Capital Outlay	4,004	3,966	4,143	4,000	5,000	25%	1,000
Expenditures Total	3,363,472	3,572,138	3,899,020	4,860,125	7,262,663	49%	2,402,538
Net Rev (Exp) Special Revenue Fund	128,064	(23,566)	14,813	-	(417,000)		
FTE's	6	6.75	7	8	8	0%	

Finance Department

Core Services

The Finance Department is responsible for providing centralized professional support services to the City Council, City Manager and operating departments assisting them in making sound financial and organizational decisions that promote the fiscal sustainability of the City and its ability to provide services to the community as well as providing support to employees at all levels on a variety of issues.

The Finance Director is responsible for overall departmental leadership and administration of the department's Financial Services, Treasury, Revenue, and Purchasing functions and oversight of the Information Technology division functions. The Director is also responsible for financial policies, financial reporting and compliance, financial analysis and interpretation, financial planning, the annual financial audit, internal controls, budget development and management, debt financing and debt administration. The Director serves as the City's Chief Financial Officer and provides financial support to the City Council, City Manager, City Treasurer, City Departments, Redevelopment Successor Agency, Financing Authorities and Special Districts.

The Finance divisions are responsible for protecting the City's fiscal health and sustainability by maintaining compliance with financial policies and internal controls, accurate accounting of financial transactions, timely revenue collection and accounts receivable processing, timely payment of accounts payable, payroll and debt service, transparent and professional financial reporting, effective budget management, grant administration, cash and investment management, debt financing and administration, and ensuring efficient purchasing practices.

Financial Services Division

100 01511

The Financial Services Division staff is responsible for all governmental accounting, financial reporting and compliance functions, budget development and support, debt financing and management, Accounts Payable, Payroll, including CalPERS and tax reporting, grant administration, fixed asset accounting, salary and benefit analyses, coordination of yearly audit, preparation of the Annual Comprehensive Financial Report and Budget documents, and accounting support to all City Departments and Special Districts.

In addition, the division also provides financial reporting and accounting services to the South Tahoe Redevelopment Successor Agency, the South Lake Tahoe Joint Powers Financing Authority, the South Tahoe Joint Powers Parking Financing Authority, and the South Lake Tahoe Basin Waste Management Authority.

Revenue Services Division

100 01730

The Revenue Services Division is responsible for managing and safeguarding the City's revenues. Core responsibilities include the monitoring, collection and reporting of various revenue streams to ensure compliance and support City operations. Key functions of the division include Transient Occupancy Tax (TOT) revenue collection from 120 hotels and motels, as well as 725 vacation rentals operated either individually or through one of 25 property management companies; Business Tax collection from more than 4,000 businesses operating within the City; and cash and treasury management, including daily bank deposits, other banking activities, and investment transactions to ensure the availability of funds to meet City obligations. The division also manages accounts receivable processing for all City departments; delinquency enforcement and revenue audits, including the collection of unpaid taxes and fees; and administration of economic development loan collections. In addition, the division provides revenue collection and disbursement services, and financial reporting for several Business Improvement Districts. The division annually updates the Master Fee Schedule in accordance with financial policies.

Information Technology Division

100 01840

The Information Technology (IT) division provides computer services for all city departments including police and fire. Services include network administration, internet, email, help desk, software and hardware support, technology purchases and installation, specialized programming, database administration, and training.

The IT Division supports approximately 4 virtualized data centers, 300 computers and laptops, 200 mobile devices, 35 patrol cars with mobile data computers (MDCs) with In-Car-Video (ICV) equipment, 9 Fire vehicles with mobile data devices, 130 printers/faxes/plotters, 20 scanners, over 60 surveillance cameras, body-camera data, a wide variety of networking equipment (firewalls, routers, and switches, wireless access points), and over 3000 software instances annually. These servers, computers and other equipment, and software are located throughout the city in 21 physical locations connected with a fiber back-bone. Support is also provided for a variety of audio/video and presentation equipment in the Council Chambers and other conference rooms. Staff is also responsible for the encrypted access control systems for the Police Department and the Airport - these systems control, monitor and log entry and egress to all doors and gates. These systems are slowly being expanded to cover all city facilities.

PARKING ENTERPRISE

520 05340 – Parking Authority Debt Service

The City's public parking garage is located adjacent to the Heavenly Village and gondola and provides over 400 parking spaces. The garage has been improved to include automated payment capability and increased marketing. The Finance Department is responsible for the management of the Parking Authority Debt Service. The Parking Garage's daily operations are managed by the Police Department. In FY 2024, the 2013 Parking Garage Bonds were paid off.

City-wide Strategic Priorities Supported

The Finance department supports all strategic priorities, but dedicates most of its work to the following:

Strategic Priority 2 - Efficient Government

- 2.8 Evaluate appropriate systems and tools for processes and communications that are cyber safe (i.e. website, AI framework, scheduling system, etc.).

Strategic Priority 4 - Grow and Diversify the Economy

- 4.5 Evaluate cannabis tax and mitigation fee structure.

Strategic Priority 5 - Improve Transportation

- 5.5 Increase annual road repair through innovative maintenance and rehab program.

FY 2024/25 Department Accomplishments

1. Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for FY 2024/25 and the Certificate of Achievement for Excellence in Financial Reporting for FY 2023/24.
2. Completed the annual update of the City's Financial Policies, ensuring continued alignment with best practices and Council priorities.
3. Developed a new financial policy, "Fraud, Waste and Abuse", which was approved by City Council on August 12th, 2025.
4. Provided training to all departments and employees on the updated financial policies to strengthen policy awareness and promote accountability.
5. Provided detailed financial reporting to the Measure P Transient Occupancy Tax (TOT) Oversight Committee.

6. Maintained transparent financial reporting on Measure S Sales tax revenues, expenditures and projects via the City's Fiscal Accountability webpage.
7. Presented Five-Year Financial Plan Update to City Council in both March and August 2025, ensuring ongoing fiscal foresight and planning.
8. Successfully implemented the third year of the Classification and Compensation Study, incorporating updates from 2023-2026 Memoranda of Understanding (MOUs) into Payroll.
9. Applied for eight grants totaling over \$2.8 million; to date, six grants have been awarded totaling \$2,140,313, one proposal for \$650,000 is under review, and one proposal (\$2,500) was denied. Nine grant projects have been completed and closed out.
10. Successfully conducted a Finance Department presentation at the Community Academy in April 2025, promoting civic engagement and public understanding of municipal finance.
11. Initiated a comprehensive User Fee Study, with anticipated completion in 2025 or early 2026.
12. Successfully completed a state audit of the Gas Tax Fund with no findings, as conducted by the State Controller's Office (SCO), demonstrating full compliance with applicable state regulations and sound financial practices.
13. Launched the One Solution to Finance Enterprise upgrade project, aimed at modernizing financial operations.
14. Updated internal departmental procedures and workflows to support the Finance Enterprise upgrade and prepare for future audits.
15. Vastly improved cyber security posture with comprehensive cybersecurity policy.
16. Implemented end user cyber security training program to include role based targeted training.
17. Implemented IT cybersecurity compliance reporting program.
18. Completely dismantled and rebuilt our Public Safety Dispatch Center to accommodate a remodel.
19. Updated security protocols to comply with new DOJ/CJIS policies.
20. Replaced wireless access point infrastructure.
21. Improved datacenter security and fault tolerance.
22. Added new network nodes and Wi-Fi access at several locations.
23. Further reduced number of physical servers.
24. Implemented rapid recover/failover for critical public safety operations.
25. Completed and passed network penetration tests.
26. Performed audit of telecommunication contracts to identify cost savings.
27. Upgraded PD data center and provided a video surveillance storage solution for all city cameras.
28. Established data disaster recovery site for all critical public safety workloads.
29. Full inventory of IT assets.
30. Transitioned from an outdated planning and permitting software platform to a modern cloud based solution (Community Development).
31. Developed automated workflows for city process to improve efficiency and auditing.
32. Worked with City leadership to create a comprehensive AI Use Policy.
33. Partnered with a third party cybersecurity provider to supplement our Security Operations Center.
34. Established regular collaboration with partner agencies to address cybersecurity matters and strategic planning.
35. Completed technology refresh for our City Council Chambers.
36. Responded to approximately 3000 incidents within FY2025.
37. Added additional video surveillance at City Facilities.

FY 2025/26 Department Goals and Objective

1. Deliver exceptional services internally and to the public by maintaining high standards of accuracy, responsiveness, and professionalism.
2. Identify cost-saving opportunities and operational efficiencies across departments to support long-term financial sustainability.

3. Pursue grant funding strategically, while actively monitoring and responding to legislative and regulatory changes affecting local government finance.
4. Complete and implement the User Fees study, including presentation of results to City Council and integration of updated fees into the City's Master Fee Schedule.
5. Conduct a "Budget Scrub" session in June 2026 as part of the FY 2026-2027 budget process, engaging key staff from all departments.
6. Develop the FY 2026-2027 Budget document in alignment with GFOA best practices, with a goal of maintaining the Distinguished Budget Award.
7. Enhance public transparency and engagement by expanding content of Finance department webpages and exploring interactive budget tools and dashboards options.
8. Strengthen long-range financial planning, including updates to reserve policies, debt management strategies, and capital improvement financing mechanisms.
9. Support financial system integration and automation to reduce manual processes, improve data accuracy, and streamline reporting.
10. Collaborate with departments to enhance grant management capacity, including staff training, compliance, monitoring, and post-award reporting.
11. Support succession planning efforts to ensure continuity of financial operations and institutional knowledge transfer.
12. Complete the upgrade and full transition from One Solution to Finance Enterprise, including staff training, system testing, and process improvements.
13. Evaluate and update internal Finance Department procedures in light of new system capabilities and audit recommendations.
14. Perform regular cyber security tabletop exercises alongside other local and state agencies.
15. Regularly test backups and cybersecurity readiness.
16. Further improve fault tolerance across all data centers.
17. VOIP system to replace City copper phone system.
18. Continue to work with the Data and Innovation Manager to explore software and processes efficiencies to reduce administrative overhead.
19. Implement data governance tools that will allow staff to comply with record retention rules.
20. Continue audit and consolidation of data centers, file systems, directories, and software packages to reduce overhead.
21. Replace access control system at Airport.
22. Develop IT project steering committee to prioritize goals and resources.
23. Update and replace general IT security policy.
24. Expand physical access control systems to other critical buildings.
25. Onboard new City facilities. (Rec Center, Police Annex).
26. Implement satellite based redundant internet connections for critical facilities.
27. Continue to decommission legacy platforms and systems.
28. Complete migration to .gov domain.

Performance Measures

Strategic Priority 5.2: Digital Government (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
IT Strategic Plan completed and implemented.	100%	100%	100%
IT equipment is kept at current industry standards.	100%	95%	100%

Strategic Priority 2: Efficient Government

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Publish Annual Comprehensive Financial Report no later than 180 days following fiscal year end.	≤ 180 days	199 days	≤ 180 days
Publish Budget document no later than 90 days following the budget adoption.	≤ 90 days	90 days	≤ 90 days
Complete month closing within 30 days of month end.	100%	93%	100%
Maintain solid financial practices and a "clean" unqualified opinion.	100%	100%	100%
Output Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Number of Business Licenses Issued	3964	4175	4200
Number of New Business Licenses Issued	596	650	700
Number of TOT Transactions Processed	4128	4200	4200

Revenues and Expenditures by Fund Type and Category

Finance Department

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	46,302,744	49,116,096	51,186,265	51,835,392	54,510,683	5%	2,675,291
Transfers In	81,734	91,123	339,615	80,685	82,855	3%	2,170
Revenues Total	46,384,478	49,207,219	51,525,880	51,916,077	54,593,538	5%	2,677,461
Expenditures							
Personnel Services	1,623,346	1,730,060	1,856,988	2,044,101	2,322,333	14%	278,232
Contractual Services	337,355	380,300	426,540	740,789	496,080	-33%	(244,709)
Other Operating	186,639	184,912	179,163	209,405	200,050	-4%	(9,355)
Capital Outlay	232,610	252,788	527,687	428,500	439,500	3%	11,000
Expenditures Total	2,379,951	2,548,060	2,990,377	3,422,795	3,457,963	1%	35,168
Net Rev (Exp) General Fund	44,004,527	46,659,159	48,535,503	48,493,282	51,135,575		
Enterprise Fund - Parking Garage							
Revenues							
Operating Revenues	27,621	208,577	110,604	20,000	20,000	0%	-
Transfers In	330,000	330,000	330,000	330,000	330,000	0%	-
Revenues Total	357,621	538,577	440,604	350,000	350,000	0%	-
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	1,513	3,800	-	-	-	-	-
Debt Service/Leases*	291,913	280,742	72,820	-	-	-	-
Expenditures Total	293,425	284,542	72,820	-	-	-	-
Net Rev (Exp) Enterprise Fund - P. Garage	64,196	254,036	367,783	350,000	350,000		
FTE's	12	12	12	12.25	14	14%	

Non-Departmental

Core Services

100 01951 – Non-Departmental
100 01952 – Emergency Preparedness
100 01953 – Community Marketing
100 01956 – General Fund Transfers In/Out
100 01958 – Rents & Leases
101 01951 – PERS Savings
102 01511 – Measure S Sales Tax
263 09110 – TOT Revenue Fund
264 01952 – Local Fiscal Recovery / ARPA
401 01910 – City Debt Service
401 08220 – City Debt Service Other Debt

The non-departmental budget provides a financial reporting and budgeting section to account for all General Fund monies transferred to other funds, as well as to monitor disbursement of monies for general purpose items not specific to any one department. These disbursements include City Administrative office rent, retirement payouts, rentals and leases of equipment used by all departments, City's debt service payments, cost of Animal Control Services provided by El Dorado County, LAFCO fees, portion of PADMA cost for the maintenance of Park Avenue area, Community Marketing, disbursements to Contract Agencies, and other specific types of expenditures that have no ongoing activities or projects.

Measure S Sales Tax

102 01511

On July 14th, 2020 the South Lake Tahoe City Council unanimously placed Measure S, the South Lake Tahoe Fire Protection, Emergency Response, City Services Measure, on the November 2020 ballot. 63.73% of the Voters in the 2020 election approved Measure S, allowing for the collection of a one percent sales tax that is estimated to generate over \$6 million in local funding. Following passage of the measure, collection of the tax began on April 1, 2021. The City began receiving revenue from the tax in June of 2021.

As part of its promise to voters, the City has implemented strict fiscal accountability for Measure S spending and released a webpage dedicated to Measure S financial reporting on revenues, expenditures and projects currently underway. To learn more about Measure S Sales Tax revenue and spending, please visit:

www.cityofslt.us/MeasureS/fiscal.

Local Fiscal Recovery / ARPA

264 01952

The American Rescue Plan Act (ARPA) (Public Law No. 117-2) was signed into law by President Biden on March 11, 2021. The Act appropriated Coronavirus State and Local Fiscal Recovery Funds for allocation by the U.S. Department of the Treasury to states, counties, metropolitan cities, and small cities with population under 50,000 (referred to as non-entitlement units (NEUs) of local government). As NEU, the City of South Lake Tahoe was allocated \$5,309,994. This amount was received in two tranches, in 2021 and 2022. In FY 2021/22, a total of \$2.5 million was appropriated for several projects including \$500,000 for Long Term Rental Incentive Pilot Program, \$400,000 for Broadband Study and Deployment, \$377,500 for Small Business Sustainability (SBS) Loan Forgiveness, and \$300,000 for South Tahoe Public Utility District Fire Hydrants. In FY 2022/23, \$2.7 million was appropriated towards the new Multi-Generational Recreation and Aquatics Center construction project.

Revenues and Expenditures by Fund Type and Category Non-Departmental

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund (incl. Measure S)							
Revenues							
Operating Revenues	7,138,408	8,238,512	8,158,833	7,881,626	8,454,514	7%	572,888
Other Financing Sources	953,398	398,427	129,947	117,000	480,586	311%	363,586
Revenues Total	8,091,806	8,636,939	8,288,780	7,998,626	8,935,100	12%	936,474
Expenditures							
Personnel Services	2,630,071	2,549,936	2,965,802	2,888,251	3,004,724	4%	116,473
Contractual Services	903,419	1,250,000	1,144,587	1,240,866	1,239,754	0%	(1,112)
Other Operating	957,350	770,285	1,287,697	1,300,162	667,710	-49%	(632,452)
Capital Outlay	-	1,114,556	48,394	0	-	-100%	(0)
Transfers Out	19,190,652	16,429,406	20,451,297	20,396,815	15,619,236	-23%	(4,777,579)
Expenditures Total	23,681,492	22,114,183	25,897,777	25,826,094	20,531,424	-21%	(5,294,670)
Net Rev (Exp) General Fund	(15,589,686)	(13,477,244)	(17,608,996)	(17,827,468)	(11,596,324)		
Special Revenue Fund							
Revenues							
Operating Revenues	(26,068)	60,123	97,949	40,000	80,000	100%	40,000
Grants	5,309,994	-	-	-	-	-	-
Transfers In	1,000,000	200,000	-	-	-	-	-
Revenues Total	6,283,926	260,123	97,949	40,000	80,000	100%	40,000
Expenditures							
Transfers Out	6,376,994	-	-	0	-	-	(0)
Expenditures Total	6,376,994	-	-	0	-	-	(0)
Net Rev (Exp) Special Rev. Fund	(93,068)	260,123	97,949	40,000	80,000		
Debt Service Fund							
Revenues							
Operating Revenues	1,364	43,938	3,101,673	600,000	2,600,000	333%	2,000,000
Transfers In	3,864,746	61,380,127	8,114,774	7,868,732	7,589,990	-4%	(278,742)
Revenues Total	3,866,110	61,424,065	11,216,447	8,468,732	10,189,990	20%	1,721,258
Expenditures							
Contractual Services	68,532	24,258	29,063	24,550	29,350	20%	4,800
Debt Service/Leases	3,837,455	4,360,100	5,986,519	8,036,880	8,046,841	0%	9,961
Transfers Out	-	-	20,242,631	35,924,336	12,314,332	-66%	(23,610,004)
Expenditures Total	3,905,987	4,384,358	26,258,213	43,985,766	20,390,523	-54%	(23,595,243)
Net Rev (Exp) Debt Service Fund	(39,877)	57,039,707	(15,041,766)	(35,517,034)	(10,200,533)		
FTE's	-	-	-	-	-	0%	

Business Improvement Districts

Core Services

Ski Run BID

280 01511

The Ski Run Business Improvement District is located on Ski Run Boulevard between Pioneer Trail and Lake Tahoe Blvd. Fees are collected with business tax payments for the purpose of supporting landscaping and snow removal expenses along the bike trail. Approximately 70 businesses/property owners are subject to fees in this program.

Tourism Improvement District

285 01513

Begun in November 2006, its main purpose is to collect a per night fee for each room night occupied by a visitor and pass through the monies to the Tourism Improvement District (TID) for their use toward marketing the South Lake Tahoe area. City retains a 1% administrative fee for collection, accounting/reporting, and pass-through of the monthly assessments to the TID Board by the Revenue Division of the Finance Department.

Revenues and Expenditures by Fund Type and Category Business Improvement Districts

Special Revenue	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
Revenues							
Operating Revenues	3,086,677	3,132,367	3,169,637	3,125,000	3,164,000	1%	39,000
Transfers In	12,400	13,900	11,500	11,000	13,500	23%	2,500
Revenues Total	3,099,077	3,146,267	3,181,137	3,136,000	3,177,500	1%	41,500
Expenditures							
Contractual Services	3,052,053	3,081,980	3,118,716	3,080,880	3,118,500	1%	37,620
Other Operating	22,417	23,922	28,141	24,000	27,500	15%	3,500
Transfers Out	30,817	31,069	31,384	31,120	31,500	1%	380
Expenditures Total	3,105,287	3,136,971	3,178,241	3,136,000	3,177,500	1%	41,500
Net Rev (Exp)	(6,210)	9,296	2,897	-	-		
FTE's	-	-	-	-	-	0%	

South Tahoe Redevelopment Successor Agency (STRSA)

Core Services

725 09220 – Redevelopment Obligation Retirement Private-Purpose Trust Fund

In an effort to balance its budget, the State of California adopted ABx1 26 on June 28, 2011, which suspends all new redevelopment activities except for limited specified activities as of that date and dissolves redevelopment agencies effective October 1, 2011. The State simultaneously adopted ABx1 27 which allows redevelopment agencies to avoid dissolution by the City opting into an “alternative voluntary redevelopment program” requiring specified substantial annual contributions to local schools and special districts. However, in its December 29, 2011 decision the State Supreme Court upheld ABx1 26, but invalidated ABx1 27, and extended the date of dissolution to February 1, 2012.

The suspension provisions of ABx1 26 prohibit all redevelopment agencies from a wide range of activities, including incurring new indebtedness or obligations, entering into or modifying agreements or contracts, acquiring or disposing of real property, taking actions to adopt or amend redevelopment plans and other similar actions, except actions required by law or to carry out existing enforceable obligations, as defined in ABx1 26.

On September 27, 2011, the City of South Lake Tahoe adopted Resolution 2011-54 electing to serve as the South Tahoe Redevelopment Successor Agency. The Successor Agency is responsible for the wind down of the former Redevelopment Agency's debt, obligations and affairs.

Revenues and Expenditures by Fund Type and Category South Tahoe Redevelopment Successor Agency

Trust & Custodial Fund	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
Revenues							
Operating Revenues	4,220,972	6,012,626	5,593,094	5,846,226	4,746,365	-19%	(1,099,861)
Transfers In	1,067,000	-	-	0	-	-	(0)
Revenues Total	5,287,972	6,012,626	5,593,094	5,846,226	4,746,365	-19%	(1,099,861)
Expenditures							
Contractual Services	97,717	112,206	11,263	130,000	20,300	-84%	(109,700)
Capital Outlay	82,192	82,192	82,192	-	-	-	-
Debt Service/Leases	2,449,912	2,322,212	3,295,191	5,100,906	5,099,306	0%	(1,600)
Transfers Out	-	35,989	46,241	325,019	212,058	-35%	(112,961)
Expenditures Total	2,629,822	2,552,600	3,434,886	5,555,925	5,331,664	-4%	(224,261)
Net Rev (Exp)	2,658,150	3,460,027	2,158,207	290,301	(585,299)		
FTE's	-	-	-	-	-	0%	

Custodial Funds and Other CFD Funds

Core Services

707 01962 – Park Avenue CFD

708 01963 – Parent/School Partnership

711 01965 – Bijou ECP CFD

712 01973 – Harrison Avenue CFD

There are many financial relationships that may exist between a city and the public or other organizations that require special accounting treatment by the city in a fiduciary or custodial fund (formerly agency fund). These relationships and conditions are usually governed by ordinances, statutes, regulations, trust indenture agreements or other contractual arrangements. The following excerpts from GAAFR are provided to explain the various types of fiduciary and custodial funds and their related accounting treatment:

Pension (and other employee benefit) trust funds. Pension and other employee benefit trust funds are used to report the government's and its component units' fiduciary assets that are held in a GASB PEB trust fund or in a GASB other fiduciary trust, which is used to administer employee benefits for the benefit of members of the respective plans.

Investment trust funds. Investment trust funds are used to report external investment pools and individual investment accounts. If the reporting government participates in an investment pool it sponsors, the portion of the pool's assets belonging to the sponsoring government must be excluded from the amount reported in the investment trust fund and reported in the appropriate governmental or proprietary fund(s). To qualify as an investment trust fund, the assets must be administered through a GASB other fiduciary trust.

Private-purpose trust funds. Private-purpose trust funds are used to account for all assets held in a GASB other fiduciary trust that are neither pension (and other employee benefit) trust funds nor investment trust funds.

Custodial funds. Custodial funds are used to report all fiduciary activities that are not held in one of the three types of fiduciary trust funds, except for those business-type entities and enterprise funds that are eligible and elect to use the business-type activity exception. Specifically, the authoritative financial reporting literature allows that if a business-type entity or an enterprise fund has assets that meet the criteria to be reported as a custodial fund, the assets may nonetheless be reported in the enterprise fund, as an asset with a corresponding liability in the enterprise fund's statement of net position. In order to qualify for this exception, the assets, upon receipt, must be expected to be held for three months or less. If a government sponsors an investment pool and the pool assets are not held in an investment trust, the assets would be reported in a custodial fund. Similarly, if a government is holding assets on behalf of another government for pension or OPEB benefits, and those assets are not in a qualifying trust, the use of a custodial fund would be appropriate.

Community Facility Districts

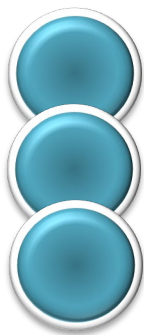
Community Facilities Districts ("CFDs"), also known as Mello-Roos Districts, are special tax districts that were created in 1982 through the Mello-Roos Community Facilities Act of 1982 as a means of obtaining additional public funding and financing for various services and infrastructural improvements in California by imposing special taxes on property. Two of the City's CFDs were reported as Agency Funds prior to the implementation of GASB Statement No. 84, Fiduciary Activities. The new accounting standard changed the terminology of Agency funds to Custodial funds. In addition to the change in nomenclature, there is significant changes in accounting and reporting. As a result, two of the City's CFD funds, Bijou ECP CFD and Harrison Avenue CFD, previously reported as Agency funds under Fiduciary Activities, were classified as special revenue governmental funds during the GASB 84 implementation requiring the related accounting restatement in FY 2021 financial statements.

Revenues and Expenditures by Fund Type and Category Custodial Funds and Other Special Revenue CFD Funds

Custodial and Other CFDs	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
Revenues							
Operating Revenues	987,898	1,139,957	1,105,698	1,080,100	1,110,600	3%	30,500
Revenues Total	987,898	1,139,957	1,105,698	1,080,100	1,110,600	3%	30,500
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	34,161	40,422	35,746	50,825	114,273	125%	63,448
Other Operating	7,056	11,833	13,468	47,075	60,500	29%	13,425
Debt Service/Leases	508,853	506,819	504,219	505,706	505,928	0%	222
Transfers Out	403,000	403,000	403,365	404,565	426,355	5%	21,790
Expenditures Total	953,071	962,074	956,797	1,008,171	1,107,056	10%	98,885
Net Rev (Exp)	34,828	177,884	148,901	71,929	3,544		
FTE's	-	-	-	-	-	0%	

* Actual amounts were adjusted due to removal of the Retiree Health trust account not administered by the City.





Public Safety



Police Department

Core Services

The City of South Lake Tahoe Police Department is a full-service general law enforcement organization. The Police Department serves a permanent population of approximately 22,000. The community is a tourist resort destination consistently inflating the functional population to 100,000 on weekends and holidays. The Police Department also manages the Joint Dispatch Center which is classified as a Public Safety Answering Point (PSAP) for the County and State of California. The Joint Dispatch Center provides public safety dispatching services to the Police Department, City Fire Department, Lake Valley Fire Protection District, Fallen Leaf Fire Department, along with contracted services to Cal Tahoe Joint Powers Authority (JPA) Ambulance Services.

The Department provides the following programs/services:

- Uniform Patrol
 - Canine Unit
 - Traffic Enforcement Unit (motor)
 - South Tahoe Alternative Collaborative Services (STACS) Officer (Homeless/Mental Health)
 - Crisis Response Unit
 - Crisis Negotiation Team
 - SWAT
 - School Resource Officer
 - Police Boat Safety Program (State Grant/Vessel Tax Funded)
 - Reserve Officer/ Annuitant Program
- Detectives
 - Homicide
 - Sexual Assault
 - Child Abuse Crimes
 - Physical
 - Sexual
 - Internet Crimes Against Children
 - Child Sexual Abuse Material
 - Domestic Violence
 - Property Crimes
 - Theft
 - Fraud
 - Internet Crimes
 - Cannabis Control Officer
 - High Tech Investigation
 - Crime Scene Investigation
 - Evidence/Property
 - Evidence and Property Booking and Retention
 - Forensic Processes
 - Background Investigation
- Joint Dispatch Center
 - Public Safety Answer Point
 - Emergency Incoming Calls
 - Non-emergency Incoming Calls
 - South Lake Tahoe Police Department (SLTPD) Police
 - South Lake Tahoe Fire Rescue (SLTFR)
 - CalFire Station 5
 - Fallen Leaf Lake Fire Department
 - Lake Valley Fire Department

- Cal Tahoe JPA Ambulance
- Community Service Officers
 - Vacation Home Rentals (VHRs) Enforcement
 - Code Enforcement
 - Nuisance Abatement
 - Parking Enforcement (Heavenly Village, Transit Way/Bellamy Ct., Citywide)
 - Parking Garage Operations
 - Vehicle Abatement
 - Graffiti Abatement Reporting and Volunteer Program
 - Radar Trailer Deployment
 - Lime/Byrd Scooter Compliance
 - Heavenly Residential Parking Permit Program
 - Lakeside Residential Parking Permit Program
 - Snow Removal Conditions
 - Snow Cites
 - Snow Tows
 - False Alarm Management
 - Administrative Citations
 - Fire
 - Building
 - Clean Tahoe
 - South Tahoe Refuse
 - Finance
 - Traffic Control
 - Applicant and Registrant Fingerprinting
 - Abandoned Properties
- Police Records
 - Front Office Public Contact
 - Public Records Requests
 - Criminal Case Management
 - Follow Up Audit
 - Prosecutorial Assistance
 - Sex Offender Registration
 - CLETS/CIBRS/DOJ Compliance
 - Records Retention Processes
 - Archive Maintenance

Administration

100 02110

The Administrative Division is responsible for the overarching leadership and management of the Police Department i.e. policy, budget, recruitment, payroll, training, travel, State mandate compliance. The Administration Division is currently staffed with the Chief of Police, and Administrative Lieutenant and an Administrative Assistant.

An Administrative Lieutenant, funded through Measure S Sales Tax assists with new State Law mandates, Policy Manual updates, Internal Affairs investigations, Mandate Reimbursement, Police Records, training compliance, and other duties. This Lieutenant also manages the Community Service Officer Program as well as the Parking Management Program.

Operations

100 02120

The Operations Division encompasses the basic patrol functions of the police department. During this coming fiscal year, the division will consist of 27 patrol officers. This includes one (1) traffic (motor) officer, one (1) School

Resource Officer assigned to South Tahoe High school (paid in part by the Lake Tahoe Unified School District), and one (1) officer assigned to the STACS program. In addition to the line level staff, this division has three (4) Reserve Officers (Part time Marine Unit Officers and Background Investigators), Five (5) Patrol Sergeants, and one (1) Operations Lieutenant. Currently we have no canine officers, the police department hopes to fill one position in 2025-2026.

Note: At the time of this report 1 of 42 Sworn Officers is off work for long-term injuries. In addition, there is one Officer is off on long-term military leave in an unfunded position. Two officers will have graduated from the police academy this year and entered their probationary period in training. Additionally, three other police trainees have been sent to the police academy and anticipate graduation toward the end of the year.

The main service provided by this division is uniformed patrol. In addition to patrol level functions, this division develops, manages, plans and executes special events, a canine program, field training program, officer-in-charge program, bike patrol, the marine officer program, crisis negotiations, SWAT, STACS, traffic unit, the majority of in-house training to include defensive tactics, firearms training, emergency vehicle operations and control, and a reserve officer program.

Joint Dispatch

100 02160

The Joint Dispatch account handles all costs associated with the dispatch center located in the Police Department. This includes radio equipment failure and upkeep as well as mobile and satellite emergency communications. The Joint Dispatch Center handles incoming emergency, non-emergency and informational phone calls while providing dispatch services to the City Police Department, the City Fire Department, Lake Valley Fire Department, Fallen Leaf Fire, and Cal Tahoe JPA Ambulance Service.

The Dispatch Center is currently allocated one (1) Full-time Dispatch Supervisor and nine (9) Full-time Public Safety Dispatchers. At the time of this update, we currently employ 7 of 9 full-time dispatchers with one candidate currently in background.

Support

100 02180

The Police Support Division budget handles all the positions within the Police Department that are not covered in Administration, Operations or the Joint Dispatch Center. The area of responsibility is primarily Detectives, Property and Evidence, Records, and Facilities Maintenance.

The Detective Division is staffed with one (1) lieutenant, one (1) Detective Sergeant, five (5) investigative detectives, one (1) Cannabis Investigator and two (2) forensic evidence technicians, of which one position is currently vacant.

While a smaller unit of the Police Department, the detective division is the funnel through which all crimes sift before being prosecuted. This division can commit significant resources to high-toll person crimes such as homicide, sexual assault, child sexual exploitation, as well as such crimes addressing domestic violence and theft.

The Evidence Unit functions under the support division with the majority evidence coming from patrol. The Evidence Technicians have specialized training that allows them to apply forensic tools, methods, and processes to develop leads and suspects in crime(s) otherwise yet to be resolved.

The Records Division is staffed with one (1) records supervisor and two (2) records technicians. This division is responsible for moving criminal cases to prosecution acting as the criminal case portal to the prosecutor's office. This division handles new state mandates related to case and incident reporting requirements as well as innumerable requests for public records. Aside from criminal cases, Records handles report releases and public records requests.

*AB3229 COPS Grant**231 02110*

COPS grant funds are used for paying officer overtime for projects associated with Community Policing Programs. Funds have also been used for training and supplies as they relate to community matters. The requirements for this fund are broad and allow for discretion on our part, based on the suitability of the expenditure as long as the expenditure of funds is not supplanting the general fund.

*Proposition 172 Safety Sales Tax**232 02110*

Safety Sales Tax revenues provide funds to supplement equipment purchases and technical support including new police vehicles, a required new computer server, and one-time equipment purchases such as the mobile shooting range. These revenues may also be used to purchase other large expenditure items such as a replacement of the police boat purchased in 2016.

*OTHER POLICE PROGRAMS**Police Certified Training (POST)**100 02150*

The State of California through POST provides reimbursement for some law enforcement training. The Police Department actively sends officers, supervisors, and other qualifying non-sworn personnel to POST training. The majority of sworn officer and dispatcher training is reimbursed through POST, however, there is often a cost sharing component. Additionally, not all POST approved training is POST reimbursable.

*Police Vehicle Replacement**211 02110*

This program provides the budget resources to purchase vehicles by supporting either outright purchases or debt service and lease programs needed for acquisition. This program is funded through transfers in from the Safety Sales Tax account.

*Cannabis Program**223 02120*

This program provides the budget resources to:

- (1) Oversee the Public Safety License Application/inspection Process,
- (2) Respond to, investigate, and collate information on all marijuana-related calls for service,
- (3) Conduct proactive compliance inspections of marijuana businesses,
- (4) Gather marijuana-related data and provide periodic reports to City Council,
- (5) Coordinate and monitor marijuana education efforts,
- (6) Conduct training on cannabis regulations for local hotels to ensure marijuana products are handled properly,
- (7) Conduct/coordinate illicit marijuana enforcement activities,
- (8) Facilitate/coordinate periodic audits to provide for transparency,
- (9) Perform other unanticipated marijuana-related duties, and
- (10) Keep accurate time records of activities so future Public Safety Impact Mitigation Fee and Public Safety License Application Fee apportionments can be accurately developed.

*DUI/Traffic Safety Grant**229 02110*

The OTS (Office of Traffic Safety) grant is an enforcement and assistance program funded through the California Office of Traffic Safety and the National Highway Traffic Safety Administration (NHTSA). OTS provides funding for

overtime and special enforcement details related to traffic safety including but not limited to DUI saturation patrols and checkpoints, motorcycle enforcement, bicycle and pedestrian safety enforcement, and Primary Collision Factor (PCF) enforcement. The grant also funds advanced officer trainings to include SFST- Standard Field Sobriety Testing, ARIDE - Advanced Roadside Impaired Driver Enforcement, and DRE - Drug Recognition Expert. The South Lake Tahoe Police Department received the OTS Grant fiscal year 24/25. We intend to apply for the OTS grant in perpetuity.

ABC Grant

229 02112

The ABC Grant is an enforcement and assistance program funded through the State Department of Alcohol and Beverage Control. ABC works with law enforcement agencies to help aide in eliminating the crime and public nuisance associated with alcohol beverages by providing funds to assist with additional enforcement including minor decoy, shoulder tap, and plain clothes enforcement operations. We did not receive this grant for the 24/25 grant cycle; however, we will apply again for budget year 2025/2026.

Asset Forfeitures – Justice Fund

233 02110

Asset forfeiture funds are received as a result of criminal assets being seized. These funds are used for contract services, equipment, training, and special police investigations. These funds are one-time monies; the amount and frequency of these funds are not guaranteed. Allocating these funds is carefully thought out prior to expenditure. Asset forfeiture money must meet qualifying criteria to be eligible for transfer to the police department. Federal Guidelines exist limiting the expenditure of this money.

Asset Forfeitures – Treas. Fund

235 02110

Asset forfeiture funds are received as a result of criminal assets being seized. These funds are used for contract services, equipment, training, and special police investigations. These funds are one-time monies; the amount and frequency of these funds are not guaranteed. Allocating these funds is carefully thought out prior to expenditure. Asset forfeiture money must meet qualifying criteria to be eligible for transfer to the police department. Federal Guidelines exist limiting the expenditure of this money.

Boat Patrol Grant

237 02110

The Boat Patrol provides law enforcement services to the open waters and harbor area of the city of South Lake Tahoe and mutual aid to surrounding jurisdictions that share a boundary of Lake Tahoe. The boat officers receive supplemental specialized training specific to this assignment. Funding for the Police Boat Patrol program varies on amount granted by California Department of Boating and Waterways and El Dorado County Vessel Tax revenues. Some of the services provided by our boat patrol include:

- Law enforcement patrol
- Lake-wide outside agency assist
- Rescue/recovery operations
- Crime prevention
- General law enforcement investigations
- Vessel assist
- Vessel collision investigation
- Boater education

Law Enforcement Specialized Unit Grant 238 02110

This program funds a collaborative effort between the SLTPD and Live Violence Free to use an integrated community-oriented approach to address domestic violence. The detective provides investigative expertise of criminal cases and works with an Advocate from Live Violence Free assigned to a Domestic Violence Response Team.

This program provided funds for Live Violence Free to provide advocacy, support, assistance, and outreach to victims of Domestic Violence. In addition, a portion of these funds accompanied by matching funds are applied towards the salary and benefits of one Police Detective (FTE) as well as minimal domestic violence related overtime expenses generated by the PD Joint Dispatch Center. Dispatchers are responsible for fielding calls from victims and facilitating police and medical emergency response. Additionally, dispatch may summon or refer advocacy services for domestic violence and/or sexual assault victims. Funding for this grant expires on 12/31/2025. We intend to re-apply for this grant should it be available for the calendar year 2026.

Opioid Abatement Program 290 02110

The Opioid Abatement Program is funded by Opioid Settlement Funds. Money from these funds can only be used for Opioid Remediation such as care, treatment, and other programs that address the misuse and abuse of opioid products, treat or mitigate opioid use or related disorders, and mitigation of other alleged effects of the opioid epidemic. The funds in this program may only be used for Core Strategies and Approved Uses. California has identified six High Impact Abatement Activities on which at least 50% of the funds must be spent.

Law Enforcement expenditure of these funds must fall into one of seven categories; education, diversion, overdose response, naloxone purchase and distribution, correction treatment and transition, drug takebacks, and opioid wellness for first responders.

SLTPD has partnered with Barton Memorial Hospital to identify best practice evidence-based uses for this grant within the identified Core Strategies, Approved Uses, and High Impact Abatement Activities to mitigate opioid abuse.

COMMUNITY SERVICES OFFICE (CSO) DIVISION

Code Enforcement 100 02140

The Community Services Office is staffed with one (1) Full time Community Service Supervisor, one (1) Full time Administrative Assistant, one (1) Full time Code Compliance Investigator, four (4) Full time Community Services Officers (of which three positions are filled) handling Code Enforcement, Nuisance Abatement, Vacation Home Rental Enforcement and Vehicle Abatement. This division also has four (4) Parking Ambassadors (of which three positions are filled).

This division sees consistent employee turnover as it acts as a developmental pipeline for local workforce and employee retention.

This account was established for 2015-16 budget to consolidate four Parking Management Programs and one Community Code Enforcement accounts. At that time, the City's paid parking program was dissolved; however, the function of parking enforcement remains for city-wide parking enforcement.

This account receives parking fines generated from contractual enforcement obligations at Crescent V (Village Center shopping center) as well as fines from enforcement on Bellamy Court. Half of two Parking Ambassadors are funded from this citation revenue.

The Community Service Officers also issue administrative citations for the Building Department as well as the Fire Department.

Vacation Home Rental Program

218 05330

The City initially adopted the Vacation Home Rental (VHR) Program in 2003 in response to community concerns. Over time the number of vacation homes has steadily grown and in response the City modified and created a set of policies and regulations to provide clarity for the processing of new applications, renewal of existing licenses, and notification of surrounding neighbors to ensure public participation, while maintaining the residential character. Currently the City's Police Department reviews applications and issues permits pursuant to the amended city code while the Development Services Department continues to conduct inspections.

Vehicle Abatement

242 03802

As part of their assignment, the Community Service Officers respond to and identify vehicles as abandoned in accordance with the City Code. The owners are notified of pending action. The CSOs coordinate with contract tow companies to remove abandoned or junk vehicles and then notify DMV of vehicles to be destroyed. The CSOs maintain files on all identified vehicles for annual audit. Submit quarterly reports to El Dorado County Joint Powers Authority (JPA). This budget account partially funds, and is administered by, the Community Services Office. Partial reimbursement for the vehicle abatement process is funded by a portion of vehicle registration through California DMV. This fund is subject to participatory fluctuations based on countywide usage.

Nuisance Abatement

243 03803

The Community Service Officers process all complaints of nuisances as identified in the City Code; prepare correspondence notifying property owners of identified nuisances; prepare cases for hearing by the Zoning Administrator; post all properties with notices of identified nuisances; present cases at Zoning Hearings; coordinate the abatement of the nuisance. Additionally, CSOs coordinate action and programs to remove graffiti. This budget account partially funds, and is administered by, the Community Services Office.

Parking - Bellamy Court

510 05440

This account was established in June of 2011 to provide support for the paid parking program on Transit Way and Bellamy Court. Net revenue from this program was identified to reduce the debt associated with the parking garage and now transferred to the General Fund. This parking management area has been expanded to include parking on both the east and west sides of Bellamy Court for a total of 62 spaces. 2023 saw the replacement of obsolete parking meters on Bellamy. Enforcement of parking on Bellamy Court is handled by the Parking Ambassadors.

Parking Garage Operations

520 05320

The City's public parking garage provides over 400 parking spaces adjacent to Heavenly Village and The Gondola. The garage has been improved to include automated payment capability and increased marketing. The Finance Department is responsible for the management of the Parking Authority. The Parking Garage's daily operations were transferred to the Police Department with the Parking Management Program that was established in 2012. Since then, the Police Department has been working to upgrade the garage both structurally and technologically. Completed projects at the parking garage include the updated Parking Access and Revenue Control System (PARCS) to make using the parking garage as frictionless as possible while diminishing lost revenue and adding an available space display. 2025-2026 will see the addition of new lighting and paint for safety and aesthetics if funding is available.

Two (2) FTE Parking Ambassadors are funded from this account. Half of two other Parking Ambassadors are funded from this account.

*Clean Community**241 03801*

Clean Community Program removes litter from highly visible locations along public roadways and in neighborhoods, issues notices for trash violations and provides education and special events including the annual Community Cleanup Day, Coastal Cleanup Day as well as Earth Day.

Clean Tahoe contracts with the City and El Dorado County to conduct these services. Clean Tahoe Staff is comprised of a Program Manager, Program Assistant and two Field Assistants. These are not City or County employees. The budget in this account is administered by the Community Services Office.

City-Wide Strategic Priorities Supported

Strategic Priority 2 - Efficient Government

- 2.7 Allow the deployment of new technology that is scientifically safe.
- 2.8 Evaluate appropriate systems and tools for processes and communications that are cyber safe (i.e. website, AI framework, scheduling system, etc.).

Strategic Priority 3 - Ensure Public Safety

Strategic Priority 5 - Improve Transportation

- 5.1 Improve scooter safety for users and non-users.
- 5.2 Complete the conceptual US50 Corridor Planning Study including transit options and cross-jurisdictional coordination (to include gondola, widened bike lanes, speed reduction, and Y mobility hub).
- 5.7 Evaluation of city-wide parking management strategies including potential expansion of paid parking and reduction of parking requirements.

FY 2024/25 Department Accomplishments

1. Promoted Admin Lieutenant.
2. Chief Stevenson retirement.
3. Recruitment and selection of new Chief of Police Roberson.
4. Police Officer promoted to Sergeant.
5. Sergeant promoted to Lieutenant.
6. 3 Police Officers transitioned into Detectives.
7. Admin Division in compliance with storage and retention of historic police files.
8. Admin division completed backlogged training files.
9. Admin division upgraded police department website and social media for better community engagement.
10. Clinician working in field with STACS officer.
11. 4 Police Trainees successfully completed the academy; 2 are currently in field training and another 3 trainees begin academy in July 2025.
12. Maintaining fully staffed community service officers.
13. Hired two additional parking ambassadors.
14. In collaboration with Public Works Department, completed structural upgrades at parking garage.
15. Completed and integrated new PARCS system at parking garage for frictionless experience.
16. New VHR response post Measure T; including development and implementation of VHR portal.

FY 2025/26 Department Goals and Objective

1. Finalize and accept public safety radio system.
2. Full dispatch staffing.
3. Maintain full sworn officer staffing.
4. Hire 4 VHR enforcement CSOs and a CSO supervisor.
5. Complete PD roof replacement and evidence ventilation system upgrade.
6. Complete covered parking solar panel project at the PD.
7. Complete PD parking lot drainage, grading and paving.

8. Complete addition of lighting and new paint to parking garage.
9. Continue to implement more robust succession planning, leadership, and mentoring processes.
10. Increase publicly visible police presence.
11. Enhance enforcement along the City's multi-use bike paths.

Performance Measures

Strategic Priority 3: Ensure Public Safety

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Reduce vacancy rate % (injury and unfilled).	0%	20.5%	0%

Department Goal 1: Bring the Police Department to Full Staffing

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Patrol division fully staffed.	100%	90%	100%
Dispatch Center fully staffed.	100%	78%	100%
Community Service Office Division fully staffed.	100%	75%	100%
Parking Ambassadors fully staffed.	100%	75%	100%
K9 Team re-established.	n/a	50%	100%
School Resource Officers assigned.	n/a	50%	100%
Number of employees on temp injured status.	0	2	0
Number of vacancies unfilled - patrol, dispatch, CSO, PA.	0	9	0
Number of new employees hired.	5	10	9

Department Goal 2: Complete Implementation of Records Management System

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
TIMS system online and historic training data uploaded.	100%	100%	ongoing
Storage and retention of historic police files.	100%	100%	ongoing

Department Goal 3: Complete Radio System Upgrade and Move to New System

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Public Safety Radio System replacement completed.	100%	95%	100%

Department Goal 4: Complete Build Out of Parking Enforcement Program

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Parking Ambassador enforcement citywide.	100%	75%	100%

Department Goal 5: Continue TLO Position

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Continue to assign SLTPD Detective to TLO position to fill void from the loss of SLEDNET.	100%	100%	ongoing

Department Goal 6: Improve Police Department Social Media Engagement

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Increase Social Media followership.	20,000	18,684	25,000

Revenues and Expenditures by Fund Type and Category

Public Safety - Police Department

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	1,622,762	2,268,823	2,698,593	2,607,168	2,735,092	5%	127,924
Other Financing Sources	96,489	358,318	667,331	507,878	467,512	-8%	(40,366)
Revenues Total	1,719,251	2,627,141	3,365,924	3,115,046	3,202,604	3%	87,558
Expenditures							
Personnel Services	11,172,942	11,443,993	13,084,245	14,918,954	14,928,232	0%	9,278
Contractual Services	92,356	134,257	211,013	305,300	188,200	-38%	(117,100)
Other Operating	627,487	749,049	802,558	872,166	774,666	-11%	(97,500)
Capital Outlay	279,218	509,237	410,892	479,053	332,520	-31%	(146,533)
Expenditures Total	12,172,003	12,836,536	14,508,708	16,575,473	16,223,618	-2%	(351,855)
Net Rev (Exp) General Fund	(10,452,753)	(10,209,395)	(11,142,784)	(13,460,427)	(13,021,014)		
Special Revenue Fund							
Revenues							
Operating Revenues	2,667,468	2,801,889	2,665,926	3,856,669	4,173,181	8%	316,512
Grants	379,706	375,747	232,214	285,609	143,006	-50%	(142,603)
Other Financing Sources	683,078	776,438	762,000	638,994	577,000	-10%	(61,994)
Revenues Total	3,730,252	3,954,074	3,660,140	4,781,272	4,893,187	2%	111,915
Expenditures							
Personnel Services	1,087,481	938,738	888,024	1,282,621	1,639,050	28%	356,429
Contractual Services	355,111	169,787	166,282	685,092	559,864	-18%	(125,228)
Other Operating	460,720	496,494	534,487	643,093	230,513	-64%	(412,580)
Capital Outlay	244,327	571,484	650,407	1,561,688	968,000	-38%	(593,688)
Debt Service/Leases	4,430	-	-	-	2,000	100%	2,000
Transfers Out	425,483	1,137,818	2,127,216	1,249,872	1,027,855	-18%	(222,017)
Expenditures Total	2,577,552	3,314,321	4,366,417	5,422,366	4,427,282	-18%	(995,084)
Net Rev (Exp) Special Revenue Fund	1,152,700	639,752	(706,277)	(641,094)	465,905		
Enterprise Fund							
Revenues							
Operating Revenues	1,337,306	1,450,594	1,395,871	1,418,800	2,263,000	60%	844,200
Other Financing Sources	-	22,500	-	5,000	-	-100%	(5,000)
Revenues Total	1,337,306	1,473,094	1,395,871	1,423,800	2,263,000	59%	839,200
Expenditures							
Personnel Services	240,543	724,840	599,083	445,300	357,816	-20%	(87,484)
Contractual Services	260,452	162,674	409,443	160,240	145,000	-10%	(15,240)
Other Operating	181,349	181,833	190,277	277,300	967,075	249%	689,775
Capital Outlay	194,952	231,703	290,198	1,234,155	121,500	-90%	(1,112,655)
Debt Service/Leases	52,279	59,504	70,177	70,000	75,000	7%	5,000
Transfers Out	-	200,000	85,000	75,000	75,000	0%	(0)
Expenditures Total	929,575	1,560,554	1,644,179	2,261,995	1,741,391	-23%	(520,604)
Net Rev (Exp) Enterprise Fund	407,731	(87,460)	(248,309)	(838,195)	521,609		
FTE's	65	68	69	71.1	74	4%	

Fire Department

Core Services

South Lake Tahoe Fire Rescue's mission is to serve our community with compassion, professionalism and honor. We accomplish this through our guiding principles:

- We are committed to the protection of life, property and the environment at South Lake Tahoe.
- We believe the community, the pristine lake and the citizens and visitors are the reason for our existence.
- We will foster and sustain the trust of the community, and will consistently protect that confidence through our professionalism, competence, attitude, conduct and actions.
- We will serve our community with honesty, fairness and integrity.
- We will pursue safe, effective, timely, caring, standardized and economic solutions to our residents and visitors emergencies.
- We will provide professional, skilled and courteous customer service at all times.

The Fire Department provides fire suppression, emergency medical response, and a variety of emergency and non-emergent responses to our community. Our commitment to residents and visitors in need is that we will respond staffed paramedic engine and truck companies with three (3) personnel, a Captain, an Engineer and a Firefighter/Paramedic and resolve or assist them in the resolution of their emergency. We have found that individuals activate the 911 system when they need assistance and do not know where to turn for help. In the calendar year 2024 the Fire Department responded to 3,008 calls for service; 1797 or 59% were for medical emergencies, 371 or 12% were for public service calls and 45 or 2% were for fire calls. The City of South Lake Tahoe has an above average number of public service calls which include a variety of events including smoke/carbon monoxide alarms, helping someone back into bed after a fall or general smoke checks within the area. These public service calls provide our employees an opportunity to provide superior customer service to those in need. Our fire calls are consistent with the National average of 1-3 % of fires in jurisdictions with a population of 49,000 or less. Fire loss for 2024 was estimated at \$914,120. In 2024 we responded to out-of-jurisdiction wildland fires fulfilling our commitment to the Lake Tahoe Regional Fire Chief's Association as well as the State of California's Master Mutual Aid Agreement. Our current staffing is 41 full time employees who staff two 3-person Paramedic Engines, one 3-person Paramedic Truck company, an on-duty Battalion Chief and administrative positions. We maintain 3 shifts and also staff 7 part-time positions for Defensible Space Inspectors and a Chipping crew. The Fire Department has updated our Strategic Plan as of June 2025.

The Fire Department is divided into 6 budget divisions: Administration, Suppression, Special Operations, Prevention, Training, and Emergency Medical Services.

Administration

100 02210

Fire Administration is staffed with the Fire Chief and Administrative Assistant and is responsible for budget management, personnel management, and administrative oversight for the Fire Department. Fire Administration manages a budget of \$12,287,268 and a total workforce of 41 employees. Fire Administration also represents the department and City in regional endeavors, such as cooperative response agreements with State and Federal forest agencies, mutual aid agreements, local and county preparedness groups, and other regional approaches to services. The Fire Chief serves as the City of South Lake Tahoe's emergency operations center manager and coordinates annual Emergency Operations Center drills and trainings.

Suppression

100 02220

The Suppression Division is staffed with 37 positions. The City provides a minimum daily staffing level of two 3-person paramedic engines, a 3-person paramedic truck company, and a Battalion Chief for a total of 10 personnel

on duty as a minimum. Generally, we have one person on vacation each day but on days when everyone is at work, we have four (4) personnel assigned to Station 2 where a ladder truck was placed in service during the fall of 2020. This division provides boots on the ground for all emergency response, maintains operational readiness through facility and apparatus maintenance, individual and team training, pre-incident planning and by participating in mutual aid response through an agreement with the Lake Tahoe Regional Fire Chiefs Association as well as the State of California. Emergency Response, Fitness and Training are the overall priorities within the Suppression Division.

Special Operations

100 02230

The Fire Special Operations division has five (5) basic components: Rescue, Hazardous Material Response, Arson Investigation, Public Education and Tactical Emergency Medical Services. All work is performed by suppression personnel. The City of South Lake Tahoe has several rescue challenges which include water rescue, ice rescue, rope rescue, heavy and technical rescue scenarios. Our location dictates that we protect those on the lake, in the mountains and within our urban environment. Our firefighters must have a variety of skills and equipment to meet those challenges. We also respond to all hazardous materials calls in conjunction with Law Enforcement. The Fire Department is responsible for determining cause and origin for all fires. We take great pride in educating our citizens in CPR, wildland fire prevention and specific safety tips for living in the Lake Tahoe Basin. Our engine paramedics also work alongside the Police Department with Tactical EMS where medics are trained and work with the SWAT Team. Several years ago, local citizen Lisa Maloff donated a brand-new rescue boat to SLTFR to help reinstate our water rescue program. Our water rescue program has been successful in the rescue of stranded boaters or citizens that experience trouble in the frigid waters of Lake Tahoe. The City is responsible for water response one mile out from shore from Stateline to the Tahoe Keys; however we are routinely requested for mutual aid response all over the lake. The United States Coast Guard is responsible for the lake as a whole and has a Coast Guard Station in Tahoe City.

Fire Prevention

100 02240

In December of 2022 we were able to fill the position of Fire Marshal after a long absence. This position was defunded in 2011 and was identified as a critical need within the City to manage commercial and residential inspections. Following the retirement of our last Fire Marshal the Fire Dept will be making some structural changes to our command staff in FY 2025/26. The Fire Marshal duties will be assigned to a shift Battalion Chief reporting to a Deputy Chief of Operations. This command staff design will allow for much better span of control within the upper ranks of the department. The Prevention Bureau will also be bolstered by a stronger group of Defensible Space Inspectors. Our Fire Inspector II, Dan Brown, reports directly to the Fire Marshal. Among other duties the Fire Marshal also manages public outreach and education. We had several accomplishments in the Prevention Bureau last year. Most notably we were awarded as a sub-recipient of a grant awarded to Lake Valley Fire. This grant was awarded by the California Tahoe Conservancy for \$3.2 million for fuels work and capacity building on the South Shore. We split the award and received \$1.6 million to create a new Fuels Division Chief position which will manage all fuels projects in and around the City in cooperation with several agencies around the lake. The Fire Marshal was also successful at securing a new Defensible Space Ordinance. This ordinance is currently the strictest defensible space plan in the state. El Dorado County has recently adopted the same requirements in their ordinance.

Fire Training and Safety

100 02250

Training is the backbone of any Fire Department and is an extremely high priority for South Lake Tahoe Fire Rescue. We have a young and energetic department that prides itself on skilled and well-trained response. Training is the best and safest way to ensure competency from the probationary firefighter level to the rank of Chief Officer who manages command and control of larger events. This program provides funding of ongoing safety training for firefighting, emergency response and safety within the Department, as well as providing professional development to all personnel. This includes but is not limited to testing services for new and existing employees, travel costs in

the form of meetings and seminars, and training materials for in-service, field and classroom settings. Firefighters are required to train a minimum of 2 hours every day. Having a classroom is a vital component of our training regimen and has been beneficial for the Police Department to use on a regular basis as well. This year's budget continues to reflect our commitment to command and control training.

Emergency Medical Services (EMS) Division

236 02262 - EMS

The EMS Division supports our paramedic engines, ladder truck, and rescue boat. The City currently charges a first responder fee for medical response, realizing \$160,852 in 2024. These funds directly support training, certification and equipment for the department. In 2024 Emergency Medical response accounted for 59% of the calls. Fast arriving paramedic crews with SLTFR in conjunction with the Cal Tahoe JPA ambulance crews support the County's Emergency Medical Services (EMS). The change from transport to paramedic-based truck and engine companies continues to help our recruitment and retention program.

Fire Prop 172 Safety Sales Tax

222 02210

This program provides a funding source for Fire Department operations through the acquisition of equipment. This is a critical funding source to replace the apparatus and equipment needs for an organization that has a full variety of risks including high-rise buildings to wildland urban interface firefighting challenges. We took delivery of a new Type I Fire Engine from Pierce Manufacturing in December of 2023 as well as a new Type III Wildland Fire Engine from BME Apparatus in the spring of 2024. We will be assessing the need for a new type I engine in the next 12-18 months.

Fire Vehicle Replacement Program

213 02210

This program provides the budget resource to purchase fire apparatus/vehicles by supporting either outright purchases or debt service programs needed for acquisition. The Department has developed a Strategic Plan for the next two (2) years which is supported by our Business plan outlining the capital needs of the fire department.

Fire Defensible Space Inspection Program

215 02230

Our Defensible Space Inspection Program is funded through the Tahoe Resource Conservation District (TRCD) by way of a grant provided by the Southern Nevada Public Lands Management Act. Our Defensible Space Inspectors are seasonal and assist our Prevention and Fuels Divisions. Their services are free to the public and we use them in an educational capacity to help residents make their homes and property as fire safe as possible. We have had great success with the program and will continue to provide this service for the foreseeable future. It should be noted that our chipping crew is funded in a similar manner and they also work seasonally providing free curbside chipping on the South Shore. Recently they have also been tasked with assisting Assembly Bill 38 home inspections which helps lighten the work load within the Prevention Bureau.

Fuels Reduction Capacity Planning

215 02270

This represents a new division within the fire department and is headed by a Division Chief that manages our chipping crew as well as the defensible space inspectors (our inspectors are able to work under both the Fuels Division and the Prevention Bureau). The Fuels Division is responsible for fuels reduction projects, associated grants, and managing the resources both internal and external doing the actual work. Chief Manning is working with several local, state and federal agencies to coordinate these projects and build capacity for fuels reduction on the south shore. Funding for this position is guaranteed through November 1st of 2027. During the next three years we will also explore other outside funding opportunities to keep this position into the future.

City-Wide Strategic Priorities Supported

Strategic Priority 3 - Ensure Public Safety

- 3.2: Seek grants and support legislative policies for Wildland Urban Interface, defensible space, and home hardening funding.
- 3.3: Advocate with our legislature to get more funds for fire prevention and fuel reduction for United States Forest Service (USFS) and California Tahoe Conservancy (CTC).
- 3.4: Continue to modernize wildfire preparedness and emergency evacuation plan in coordination with neighboring jurisdictions.

FY 2024/25 Department Accomplishments

- 1. Adopted new Defensible Space Ordinance.
- 2. Established new Fuels Division with leadership in place - increased fuels reduction capacity on the south shore.
- 3. Plans approved by City Council to move forward with new Fire Station Design/Build project.

FY 2025/26 Department Goals and Objective

- 1. Complete \$5 million Communications System Overhaul alongside PD and Dispatch.
- 2. Break ground on new Fire Station 3.
- 3. Expand our Fuels Reduction capacity to leverage grant monies to complete more project work.

Performance Measures

Strategic Priority 5.1: Public Safety (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
New public safety communications system implemented.	100%	95%	100%
Continue to modernize our wildfire preparedness and emergency evacuation plan in coordination with neighboring jurisdictions.	ongoing	ongoing	ongoing
Number of "Community Conversations" and other outreach/training events with the public.	20	25	ongoing
Build out the Fire Prevention Bureau to include defensible space and commercial building inspections.	75%	50%	75%

Strategic Priority 3: Ensure Public Safety

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
3.2 Seek grants and support legislative policies for Wildland Urban Interface, defensible space, and home hardening funding.	n/a	75%	100%
3.3 Advocate with our legislature to get more funds for fire prevention and fuel reduction for United States Forest Service (USFS) and California Tahoe Conservancy (CTC).	n/a	25%	50%
3.4 Continue to modernize wildfire preparedness and emergency evacuation plan in coordination with neighboring jurisdictions.	n/a	50%	75%
Grant funds received for wildfire prevention.	n/a	\$5,965,400 (past 3 years)	\$2,203,400 (addition)

Department Goal 1: Update Standards of Cover Document and Strategic Plan document

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Demographics, call volume by type, and response metrics collected and analyzed.	100%	20%	75%

Department Goal 2: Design and Approve a Public Safety Pier

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Work with TRPA on design and process to build a workable plan for the public safety pier.	100%	50%*	100%

*Delayed for TRPA requirements with property owner.

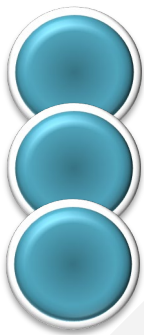
Department Goal 3: Remodel Fire Station 3

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Work with Public Works on the Capital Improvement Plan to establish an affordable design.	100%	100%	n/a
Multi-year replacement project progress.	10%	10%	25%

Revenues and Expenditures by Fund Type and Category

Public Safety – Fire Department

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	928,824	446,538	630,949	1,052,936	1,123,361	7%	70,425
Other Financing Sources	486,010	1,455,552	1,671,771	1,780,069	2,263,214	27%	483,145
Revenues Total	1,414,834	1,902,090	2,302,720	2,833,005	3,386,575	20%	553,570
Expenditures							
Personnel Services	8,691,331	8,762,352	10,191,707	10,948,470	11,391,173	4%	442,703
Contractual Services	89,900	53,681	61,917	919,825	904,310	-2%	(15,515)
Other Operating	409,951	704,818	602,805	577,423	803,211	39%	225,788
Capital Outlay	216,240	352,547	187,614	123,644	59,700	-52%	(63,944)
Expenditures Total	9,407,422	9,873,398	11,044,043	12,569,362	13,158,394	5%	589,032
Net Rev (Exp) General Fund	(7,992,588)	(7,971,308)	(8,741,323)	(9,736,357)	(9,771,819)		
Special Revenue Fund							
Revenues							
Operating Revenues	760,120	783,449	1,253,098	732,000	740,000	1%	8,000
Grants	-	95,234	236,699	2,822,146	2,465,740	-13%	(356,406)
Other Financing Sources	432,018	859,100	23,751	110,231	1,160,484	953%	1,050,253
Revenues Total	1,192,138	1,737,782	1,513,548	3,664,377	4,366,224	19%	701,847
Expenditures							
Personnel Services	-	50,930	173,511	972,896	950,488	-2%	(22,408)
Contractual Services	37,755	38,125	26,671	1,404,096	1,092,662	-22%	(311,434)
Other Operating	83,039	58,066	66,735	111,787	111,316	0%	(471)
Capital Outlay	915,355	48,602	1,074,535	260,793	1,465,177	462%	1,204,384
Transfers Out	432,018	903,404	322,875	626,067	2,026,714	224%	1,400,647
Expenditures Total	1,468,168	1,099,127	1,820,447	3,375,639	5,646,357	67%	2,270,718
Net Rev (Exp) Special Revenue Fund	(276,030)	638,656	(306,900)	288,738	(1,280,133)		
FTE's	40.75	41.00	41.50	42.00	42.00	0%	



Public Works Department



Public Works Department

Core Services

The Public Works Department comprises seven operating divisions: Administration, Engineering, Street Maintenance, Fleet Maintenance, Facilities Maintenance, and Airport. These operating divisions deliver core services in support of the City's strategic initiatives, including capital project implementation, stormwater management, compliance with the City's municipal stormwater discharge permit, roadway maintenance, snow removal, road rehabilitation, maintenance of facilities, preservation of City facilities, provision of safe public spaces, and fleet services supporting City operations: police, fire, snow removal, and airport.

The Public Works Department is funded through multiple funding sources, including the General Fund, Gas Taxes, State and Federal Grants, Assessment Districts, and Permit and Inspection fee revenues. Over the last several years, grant funding has helped to offset costs and reduce the Department's general fund budget. While grants have significantly helped offset the cost of implementing priority capital improvement projects, the Public Works Department is also focused on determining asset maintenance needs and evaluating funding options for infrastructure upgrades and repair as a strategic priority.

Public Works Administration

100 03010

The administration is responsible for coordinating assistance to the citizens of the city of South Lake Tahoe. The administration responsible for fiscal oversight, and clerical support for the Public Works Departmental divisions, is also accountable for budgetary management and clerical support for the Public Works Department and other regulatory and coordination responsibilities. The Public Works Administration is also responsible for citizen's requests, responding to traffic engineering and traffic calming requests, drainage issues, and other requests/inquiries. The Administration Division also supports other City Department, including Police, Parks, Fire, Sustainability program, and Development Services Capital Improvement Program projects and deliveries.

ENGINEERING DIVISION

The Engineering Division comprises three functional areas with a team leader for each group: Engineering Services, Complete Streets Program, Storm Water Compliance, and Capital Improvement Program and Facilities Program.

Engineering, Design, and Construction

100 03210

The Engineering group is responsible for designing and constructing transportation projects, roadway pavement rehabilitation, and bicycle and pedestrian facilities. The Engineering group coordinates with the Complete Streets and Capital Improvement Program team leaders for coordinated planning, design, and construction of improvements.

The Road Rehabilitation program is run by the Engineering group. The goal of the program is to provide roadways that are safe, effective, and in good repair, which can be utilized by all user modes. The program includes pavement preservation and rehabilitation of roadways, bike trails, and sidewalks. The program also incorporates the repair of drainage infrastructure, underground utilities, ADA upgrades, and complete streets elements. On an annual basis, the group reviews and updates the City's paving plan, reviews the current roadway pavement condition index, and administers the annual Road Rehabilitation Project. The Road Rehabilitation program is funded by a combination of Measure S sales tax, state gas tax, and utility reimbursement agreements.

The Engineering group provides engineering services for review and issuance of permit applications, including encroachment permits, grading, excavation permits, transportation permits, subdivision, lot line applications, right-of-way abandonment applications, building permits, planning permits, and BMP retrofits. The Division

includes planning, design, bidding, construction management and inspection for Environmental Improvement Projects (EIP) and Capital Improvement Projects (CIP). Throughout project delivery, the Division provides all aspects of project management, including preparing grant applications for project funding, public outreach, managing consultants and contractors, permitting, construction management, quality assurance, and reporting. The Department also coordinates with Caltrans, utility companies, and other agencies concerning construction projects located within the city.

Engineering coordinates with the Metropolitan Planning Organization (MPO) for the Tahoe Basin. The local MPO is Tahoe Transportation District (TTD) branch within the Tahoe Regional Planning Agency (TRPA). The MPO works directly with Caltrans to allocate and appropriate Federal Highway Administration (FHWA) federal grant funding through the Regional Grant Program (RGP) competitive grant application process. Engineering Division staff assures the City's high priority transportation and Environmental Improvement Program (EIP) projects are included in the TRPA Regional Transportation Program as projects eligible for FHWA program funding. To qualify for FHWA funding, Engineering ensures high priority projects are added to the Federal Transportation Improvement Project (FTIP) list. Engineering Division project managers prepare competitive RGP applications to acquire federal funding for planning, environmental permitting, Project plans, easement & land acquisitions, construction management, and construction of Project improvements. Federally funded grants must be administered in strict accordance with Caltrans' Local Agency Procedures Manual (LAPM) to assure the project grant funding is expended in accordance with federal requirements.

Complete Streets and Storm Water Management

245 03215

The Complete Streets group is responsible for planning, designing, and constructing the citywide Complete Streets program. The Complete Streets program involves all facets of the roadway system, including the storm drainage system, bicycle, pedestrian facilities, and Environmental Improvement Projects. In addition, the Complete Streets group is responsible for the stormwater management program, regulatory compliance, coordination with the Development Services Department for review of private development projects, lot line adjustments, and GIS services.

The stormwater management program, mandated by federal and state laws and regulations, is focused on reducing pollutants in stormwater discharges and urban runoff (protecting Lake Tahoe and local streams which are a significant focus for our tourist-based economy), and ensuring that stormwater discharges within the City's jurisdictional boundaries do not cause or contribute to violations of water quality standards. Every year, stormwater runoff generated from streets, private, and public properties within the City boundaries flows into City storm water infrastructure. The Lake Tahoe Total Maximum Daily Load (TMDL) identified fine sediment carried in the city's urban runoff as the significant source of Lake Tahoe's annual fine sediment load, contributing to the loss of clarity and increased algal growth in Lake Tahoe. The stormwater management program must develop strategies and funding plans to implement programs needed within municipal operations, construction, commercial, industrial and residential sectors to prevent and reduce the discharge of pollutants in stormwater.

The Complete Streets group also administers the City's Storm Water Management Plan (SWMP) to comply with the City's municipal stormwater discharge permit, issued by the Regional Water Quality Control Board, Lahontan Region (Lahontan). Additionally, the Storm Water Management Program has assisted the Bijou Golf Course with groundwater monitoring, data analysis, and reporting required by the Lahontan mandated Waste Discharge Requirements (WDR) for the Bijou Golf Course. In FY 2021/22, these responsibilities were transferred to the newly created Parks and Recreation Department, which oversees the budgeting and operations of the Bijou Golf Course. In the upcoming fiscal year, the Storm Water Management budget reflects a focus on the activities required to achieve the increasingly stringent TMDL load reductions, in addition to construction and business inspections, increased road maintenance activities, and stormwater treatment facility inspections and maintenance) identified in the SWMP and Pollutant Load Reduction Plan. The City will continue implementing water quality improvement projects to comply with the TMDL requirements and Tahoe Regional Planning Agency (TRPA) requirements and achieve maximum development allocations from TRPA. The City seeks to cost-effectively maintain stormwater basins and channels and provide vegetation management, trash clean-up, and other visual improvements to ensure City-owned stormwater basins are not providing visual cover for homeless and vagrant related activities. With

assistance from the Finance Department, the Storm Water Management Program established a dedicated Water Quality Rehabilitation and Maintenance Fund, which will be used to fund the long-term maintenance of water quality treatment systems required to comply with the increasingly more stringent Lake Tahoe TMDL requirements. This dedicated fund will enable the program to utilize TRPA O&M mitigation funds or in-lieu maintenance fees received from private property owners seeking BMP compliance through contribution to the long-term fund for area-wide stormwater system maintenance. In FY 2024/25, the City achieved the 29% reduction of the fine sediment particles under the Lake Tahoe TMDL, which will continue to increase to a 34% reduction by 2026. The Storm Water Management Program completed an inventory of high-risk underground storm drain infrastructure with the highest probability of failure and is developing an approach to address the majority of these high-risk pipes located in the Tahoe Keys development. However, due to historically high lake levels, this work to investigate and replace these underwater pipes has been delayed until drier years when lake levels recede and work to camera, inspect and replace these pipes will be more costs effective. The condition assessment should provide a proactive plan for critical infrastructure replacement and repair in the years to come as aging corrugated metal pipes continue to rust and fail. The Storm Water Management Program is also working to replace existing failing pipes prior to or in conjunction with the annual road rehabilitation project to prevent the newly paved roads from being cut into when an existing aging storm drain fails. The Program plans to initiate an update to the Drainage Master Plan in FY 2025/26 to address erosion control and flooding concerns throughout the City and investigate potential locations for future detention and retention basins.

In FY 2023/24 a list of prioritized Active Transportation Projects was developed in conjunction with the Regional Active Transportation Plan update. This entailed gathering input from the Bicycle Advisory Committee (BAC) to prioritize and rank larger scale capital bike path connections. This list of prioritized active transportation projects was presented to the Council and will be used to develop grant funding strategies to develop the necessary plans, environmental review documents, permits, land acquisition and construction funding needed to advance these projects.

Complete Streets group is also responsible for coordination with the Development Services Department. Lot line Boundary line adjustments such as Lot Line Adjustments, Lot Merges, and Public Right-of-Way abandonment occurring within the city are facilitated by the Engineering Division. The City retained the services of a professional land surveyor to review boundary line adjustment documents for technical correctness and a Civil Plan checking services to facilitate development review. Engineering Division staff administrate the on-call land surveyor agreement and coordinate between the applicant and on-call land surveyor to assure all pertinent documents are delivered as a part of the review process. Lot Line Adjustments, Lot Merges, and Parcel Maps are typically completed at the staff level. Engineering Division prepares staff reports and resolutions to the Planning Commission and City Council if the boundary line adjustments require approval of the City Planning Commission or City Council (i.e., public right-of-way abandonments, easement abandonments if they were created via a subdivision map, and condominium subdivision maps).

The group is also responsible for the City-wide GIS services to all departments. GIS plays a pivotal role in the city's operations, providing a comprehensive platform for a wide range of applications and data analysis. The city and its citizens and visitors benefit from its extensive capabilities, ranging from internal and public graphics to data analysis to surveying services, and most importantly innovative problem-solving solutions. GIS enables the creation of visually engaging graphics that depict spatial relationships, aiding in the visualization of complex datasets and facilitating effective communication. By utilizing advanced data analysis techniques, GIS enables city staff and officials to gain valuable insights into patterns, trends, and relationships within the data, thereby supporting informed decision-making processes. This last year GIS added drone services to its portfolio of tools and solutions. Overall, GIS acts as a unifying force, touching every department in the city, fostering collaboration, and driving innovation, thereby enabling effective problem-solving and ensuring the efficient management of citywide operations.

301 - Capital Improvement Program and Facilities Program

The Capital Improvement Program and Facilities Program group is responsible for developing and administering the 5-Year Capital Improvement Program (CIP). The group provides project development and project management services and works closely with other divisions and groups within the Public Works Department, particularly the

Engineering and Storm Water Divisions. The group is also responsible for focused planning, design, and construction of new facilities and facility upgrades. New facilities include the new Multi-generational Recreation Center, 56-acre master plan, upgrade of fire stations, upgrades of Police Department, Ice Arena, Maintenance Facilities, EV Charging Stations, and Solar Projects.

The CIP program is a citywide program to create one-year (funded) and unfunded but essential projects. The group is responsible for developing financing mechanisms for the CIP program in coordination with the City Manager's office and Finance Departments.

Capital Improvements are often referred as the bricks and mortar of infrastructure that all cities and towns need to provide essential services to current residents and support changing community needs. Streets and roads, fire and police stations, drainage systems, parks and landscape beautification projects, and major equipment purchases are all capital improvements. Capital improvement projects are defined as \$50,000 or greater in value and providing at least seven years of service life.

The list of potential projects for inclusion into the program comes from a variety of sources, including department requests, plans for facility construction and renovations, long-term capital replacement programs, citizen requests, General plans, Community plans, Master plans, condition assessments and projects for which grant funds are available.

Programming capital projects over time can promote better use of the City's limited financial resources and assist in the coordination of public and private development. In addition, the programming process is valuable as a means of coordinating and taking advantage of joint planning and development of projects where possible. The underlying strategy of the program is to plan for the funding to support the design, acquisition, construction, replacement, and maintenance of public assets necessary for the safe and efficient provision of public services and operations. While the program serves as a long-range plan, it is reviewed and revised annually based on current circumstances and opportunities.

The CIP does not appropriate funds; instead, it functions as a budgeting tool, supporting the actual appropriations made by the City Council through the budget adoption process. As a basic tool for scheduling anticipated capital projects and capital financing, the CIP is a key element in planning and controlling future debt service requirements. For this reason, the CIP includes some projects where needs have been defined, but specific solutions for funding have not been identified.

STREET MAINTENANCE AND STORMWATER PROGRAM COMPLIANCE

The Street Maintenance Operations Division performs various maintenance services to repair, replace, develop, and maintain the City's various facilities and assets, including streets and other infrastructure. Two hundred fifty-nine lane miles of roadway, 115 linear miles of curb, 29 miles of stormwater pipe, over 7,700 street signs, street markers, and 13 miles of multi-use paths.

This functional area provides street maintenance for 259 lane miles of road, maintains over 7,700 signs and post markers, inspects, cleans and maintains 2000+ drainage inlets, vaults, infiltration basins, and pipes essential to compliance with the City of South Lake Tahoe Storm Water Management Program. Street Maintenance operations also provide for stop-gap asphalt repairs and maintenance for City streets. Staffing is split between 6-months Street Maintenance and 6-months Snow Removal.

Gas Tax

201 03510

Gas Tax is the money received from the State of California per the Streets and Highways Code to construct and maintain streets and roads. The City uses the funds for asphalt maintenance and all related expenditures.

*Snow Removal**207 03610*

Provide safe and efficient snow removal services for City streets and generate clear, traversable routes for emergency services, citizens, businesses, school routes, solid waste collection and visitors. Fifty percent (50%) of specific snow removal expenses are reimbursed through the State of California Gas Tax.

The city of South Lake Tahoe receives an average of 201 inches of snowfall per year and may have up to 100,000 visitors in town at any given time. These conditions can create a potentially challenging environment for snow management operations.

*Snow Removal Equipment**208 03610*

A Joint Powers Agreement (JPA) with El Dorado County permits them to collect \$20.00 per improved parcel within County Service Area (CSA) #3, which includes improved parcels within the city limits. The City collects approximately \$230,602 per year from the County under the JPA.

Previously, City Council approved budget for new snow removal equipment. The funding enabled the purchase of two (2) 2024 motor graders/plows, one new large brine maker.

*Storm Water Maintenance - Street Sweep**245 03805*

Street Sweeping collects all the debris and sediment during the non-snow season, usually spring through autumn. The amount of material collected is tracked to illustrate the effort to reduce pollutants carried in urban runoff into Lake Tahoe.

*Storm Water Maintenance - Snow Street Sweep**245 03806*

This account is designed to track the expenditures for street sweeping during the snow season (abrasives reclamation), usually November through April. Fifty percent of these expenditures are reimbursed from the State of California Gas Tax Fund. The City of South Lake Tahoe is one of twelve communities that receive this reimbursement.

One new hi-efficiency sweeper arrived in 2021 in support of Storm Water Maintenance. Additionally, two new XBroom sweepers arrived in 2024 with the assistance of TRPA Mitigation Operations and Maintenance funds. Winter street sweeping is the most cost-effective means for recovering sediment (traction sand) from roadways before it can be pulverized into fine sediment particles by vehicle traffic. Winter street sweeping is a critical component in the City's effort to reduce the amount of fine sediment particles in urban and roadway runoff that impact the clarity of Lake Tahoe.

*FLEET MAINTENANCE DIVISION**Fleet Services**100 03410*

The Fleet Services Division is responsible for managing and maintaining the City's vehicles and equipment (over 391 vehicles and pieces of equipment), to provide safe and reliable transportation and reliable equipment for the City's use. Services include vehicle specification writing and review, purchasing and contracts, the sale (auctioning) and disposal of vehicles, equipment and assets, scheduled and unscheduled maintenance and repairs, annual fire apparatus pump testing and opacity (diesel emissions) testing, 24/7 service support for snow removal operations, maintenance of required State and County records for fuel, hazmat, and vehicle emissions along with vehicle and equipment costs and utilization. Specific parts are maintained in the inventory to minimize downtime. The Division

operates two fuel sites. This operation includes ordering fuel, billing departments, minor field repairs, and performing regular inspections and testing. Fleet Services provides 24-hour a day emergency roadside service 365 days a year in all weather conditions.

The Facilities Division is also responsible for implementing the Vehicle Electrification program in coordination with the Sustainability Coordinator.

Regulatory Compliance

City of South Lake Tahoe Fleet is in compliance with the following California Air Resources Board (CARB) and California state regulations and El Dorado County Air Quality Management District:

1. Portable Equipment Registration Program (PERP)
2. Diesel Off-road Online Reporting System (DOOR)
3. El Dorado County Air Quality Management District (AQMD)

Vehicle Replacement

210 03010

This program is designed to purchase vehicles and equipment for citywide use. Each Department is responsible for their own funding and purchase of non-pool car vehicles. This program is funded from the General Fund, Measure S sales tax, and revenue from the sale of used vehicles and equipment.

FACILITIES MAINTENANCE DIVISION

Maintenance Operations

100 03310

The Facilities Division maintains 53 separate properties for a total of over 475,000 square feet citywide. The Facilities Division is responsible for repairs, maintenance and updates of all City facilities, including all Fire, Police, all Parks and Rec facilities including the Ice Arena refrigeration plant and Pool balancing/maintenance and operations, Development Services building, Maintenance Facilities, Transit Facilities and others. The Facilities Maintenance department is responsible for sidewalk, bike trail and parking lot lighting on city right of ways and parking areas totaling over 500 fixtures city wide. The maintenance Facilities Division is also responsible for managing various contractors performing maintenance repairs and updates at city facilities.

With the large-scale project & complexity of the new Recreation & Aquatics Center, the public works department has established and procured the role Construction Manager/Facilities Program Manager. With this large project, the extensive police department roofing project, future fire station construction, and other large scale construction projects taking place in the near future the facilities department has expanded to being responsible for the coordination of design, approval, and execution of all applicable large scale construction projects within the city. This role includes core services of providing design input, subcontractor coordination, financial oversight, and project scheduling oversight.

During winter operations most of this division shifts to snow removal operation during heavy snow events. The division is also responsible for clearing parking areas and walkways at several core locations, operating and maintaining several snowmelt systems and managing HVAC, Roofing and other facilities needs as they arise during the winter season. When weather allows - Facilities staff performs facility updates and routine maintenance of interior during winter also.

OTHER PROGRAMS

SOLID WASTE JPA

Solid Waste JPA

244 03804

The South Lake Tahoe Basin Waste Management Authority (Solid Waste JPA) comprises the City of South Lake Tahoe, the County of El Dorado, and Douglas County, Nevada. The Solid Waste JPA was established to oversee regional cooperation in solid waste management. The current franchise agreement recipient, South Tahoe Refuse (STR), provides solid waste collection, recycling, and transfer station operations for the customers in the city of South Lake Tahoe, the eastern part of El Dorado County, and portions of Douglas County. Each member agency of the JPA holds individual franchise agreements with STR.

Core services include oversight, development, and administration of the Franchise Agreement with South Tahoe Refuse. This includes processing requests for rate increases, monitoring compliance with AB 939 requirements, and responding to customer complaints and inquiries. Also included in the development of the annual delinquent South Tahoe Refuse Fees Report under City Code Section 4.150.370 (D); (Code 1997 § 23-20.6.) Residential refuse pickup is mandatory within the city limits. Approximately 9,682 residential and 576 commercial accounts are served within the city of South Lake Tahoe.

SB 1383 was signed into law in September 2016 and established methane emissions reduction targets to reduce emissions of short-lived climate pollutants. Implementing SB 1383 consistent with State Law and Measure WA-2 in the City's Climate Action Plan will help the City achieve its goals to reduce Green House Gas (GHG) emissions. The City will be assessing its readiness to meet SB 1383 requirements as mandates included in the legislation continue to rollout. The City and South Tahoe Refuse have worked together, enabling the existing solid waste program to comply with SB 1383; however, future budget needs will need to be evaluated as requirements continue to emerge.

AB 939

240 03800

AB 939 established the "California Integrated Waste Management Act (IWMA) of 1989." Among its provisions, AB 939 established an integrated waste management hierarchy to guide the California Integrated Waste Management Board and local agencies in implementing the IWMA. Priorities include (1) source reduction, (2) recycling and composting, and (3) environmentally safe transformation and land disposal. The City of South Lake Tahoe works closely with South Tahoe Refuse (STR) and residents, visitors, and businesses to meet the provisions of AB 939. South Lake Tahoe Area citizens, visitors, and businesses. STR also promotes environmentally friendly practices to reduce solid waste by diverting as much recyclable material as possible.

TRANSIT SERVICE COORDINATION

Transit Operations

550 05220

The City of South Lake Tahoe participates in providing a coordinated transit system within the city limits. The City is an active participant on the Tahoe Transportation District Board. The City is forming a new Transit JPA, and this function is transferred to the City Manager's office.

AIRPORT DIVISION

Lake Tahoe Airport is a General Aviation airport operated and maintained by all applicable State and Federal regulations governing public use airports serving general aviation. The airport strives to maintain facilities by commercial service airport standards. Additionally, the City of South Lake Tahoe has accepted numerous FAA grants, thus obligating the City to operate the airport in accordance with various Federal grant assurances.

The Airport Division is responsible for operations and maintenance of the Airport, including the terminal facilities, hangers, and non-aeronautical ground leases within the airport property. Airport Division performs various

maintenance services to repair, replace, develop, and maintain the Airport facilities and assets. Airport staff is also responsible for coordination with Federal Aviation Administration (FAA), the Caltrans Division of Aeronautics, and the Fixed Based Operator (FBO). The airport staff is responsible for the asset management and leasing contracts for airport assets, including the restaurants, office spaces, hangars, and parking spaces. The Airport Manager is responsible for seeking state and federal funding for various projects, including master plan updates, hazard removal, and airport rehabilitation projects.

The airport staff is tasked with the responsibilities required for the airport. These include, but are not limited to:

- Operate the airports safely and efficiently and by numerous Federal, State, County and local directives.
- Daily inspections of runways and taxiways; correcting noted deficiencies.
- Maintenance of the equivalent of 46 miles of roads (asphalt).
- Marking runways and taxiways.
- Maintenance of various high voltage electrical systems.
- Completing various construction projects.
- Snow removal.
- Operating heavy equipment.
- Alerting pilots regarding temporary hazards.
- Investigate and report on airport noise issues.
- Wildlife Hazard Mitigation.
- Tree obstruction maintenance and prevention in surrounding airport environs.
- Participate in legislative and regulatory issues affecting the airport.
- Real estate management and development.
- Facility Planning and Maintenance.
- Special event promotion.
- Tenant improvement project oversight and permitting assistance.
- Airport Facility Development and Planning Coordination.
- Property management and facility leasing.

Airport Administration

501 05110

Manage all airport functions including monitor daily operations, leasehold compliance, real property management, coordination with Federal, State, County and local agencies and organizations on projects affecting the airport environment, personnel management, budget creation and management, capital improvement projects, etc.

Airport Special Events

501 05115

Provides revenue from miscellaneous events such as movie productions or airshows that happen on airport property.

Airport Terminal Building

501 05120

Provides rental space for aviation uses, restaurant, and non-aviation use, including temporary City Hall offices. Aviation use spaces are an FAA requirement. Aviation and non-aviation rental space generates approximately 460,000 in annual income.

Airfield Area

501 05130

Operate and maintain airport runway, taxiways, aircraft parking ramp, and aircraft hangars. Operate and maintain instrument landing system and airfield.

*Airport General Shop**501 05160*

Operate and maintain airport shop to complete various maintenance and repairs of airport facilities and equipment.

*Airport Environmental Operations**501 05180*

Operate and maintain stormwater monitoring, oil pollution prevention, deicing fluid collection/disposal, wildlife management, and other airport environmental tasks per current regulations.

*Other Airport Programs**501 05140 - Airport Other Areas**501 80041 - Airport Vegetative Management*

The Airport Other Areas program involves the annual State Grant of \$10,000 for airports that do not have 10,000 or more annual revenue enplanements. The revenue must be used for airport purposes approved by the State Division of Aeronautics.

The Airport is moving forward with a comprehensive long-term plan to mitigate airport airspace obstructions caused by encroaching trees surrounding and on airport property. The airport manages numerous grant-funded capital projects. As a condition of these State and Federal grants, each grant is treated as a separate budget area for financial tracking and auditing purposes.

City-Wide Strategic Priorities Supported

Strategic Priority 2 - Efficient Government

- 2.3 Complete a geothermal feasibility study.

Strategic Priority 5 - Improve Transportation

- 5.1 Improve scooter safety for users and non-users.
- 5.2 Complete the conceptual US50 Corridor Planning Study including transit options and cross-jurisdictional coordination (to include gondola, widened bike lanes, speed reduction, and Y mobility hub).
- 5.3 Complete Traffic Calming Toolbox (including multi-modal traffic control device warrants).
- 5.5 Increase annual road repair through innovative maintenance and rehab program.
- 5.6 Prioritize the implementation of Complete Streets.
- 5.7 Evaluation of city-wide parking management strategies including potential expansion of paid parking and reduction of parking requirements.

FY 2024/25 Department Accomplishments

Administration Division

1. 4 PFT employees hired, 2 more hires are pending, 10 seasonal winter and 5 summer employees hired.
2. 624 Service Request Received through VUEWorks.
3. Finalized GPS system for Snow Removal Equipment and citizen website.
4. Utilized GPS system for sand spreading and TMDL reporting.
5. Bid and Award of the nearly \$120 million Capital Improvement Projects.
6. Assisted Police Department with Bellamy Parking Garage Upgrade and Phase 2.
7. Assisted the City Manager's Office with EV Charging Station design and Energy Upgrade Projects.
8. Assisted Parks Department for Regan Beach Grant Application and Skatepark design and construction.
9. Implemented successful Residential Parking Permit Program for Heavenly Valley neighborhood and Lakeshore Residential areas.
10. Updated the Capital Improvement Program and distributed to all departments.

11. Selected a consulting firm for grant application preparation.

Engineering Division

1. Completed 2024 Road Rehab Project.
2. Continued working on Dennis Machida Greenway Phase 1C Planning Process.
3. Continued working on Stateline Complete Streets Project Planning Process.
4. Initiated the Sugar Pine Village Bicycle Routes Planning Process.
5. Received CTC funding for Dennis Machida Greenway Phase 1C.
6. Received CTC funding for Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2.
7. Received LTRA funding for Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2.
8. Received general funding for Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2.
9. Continued construction of Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 1 and initiated construction of the Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2.
10. Started construction on Upper Bijou Park Creek Watershed Restoration Project with the Rockwood to Blackwood Drainage Improvements Project and the Aloha Basin Project.
11. Started construction on Pioneer Trail HSIP Project.
12. Started construction on Pioneer Trail Phase 2 Project.
13. Completed the Vision Zero Action Plan.
14. Updated the Speed Surveys for major arterials.

Street Maintenance and Operations Division

1. Seven (7) Standing Dry Wells Installed. 11 requests for Drywell will be fulfilled in 2025.
2. Started the Pavement Maintenance Plan for Heavenly Village Parkway, Pioneer Trail, Johnson Blvd and Airport.
3. Performed crack seal for roughly 20 miles
4. Swept the entire city twice.
5. Cleaned drainage systems.
6. Installed hundreds of snow poles throughout the city.
7. Expanded the brining procedure in the sanding patterns.
8. 18,100 square feet of hot asphalt used to patch pavement/potholes.
9. 137,750 lbs. of cold asphalt used for patching potholes.

Fleet Maintenance Division

1. Adhered to the California Air Resource Board Programs.
2. Maintain and update the GPS tracking system for winter operations.
3. Diesel fuel pumps have been installed at the D street yard.
4. Completed installation of the updated hardware for the new paver.
5. Completed the upfit of the two new street sweepers.
6. Completed the upfit of two new dump trucks.
7. Sold surplus equipment and vehicles at public auction.
8. Up-fitted four new snow removal graders and two new snow blowers.
9. Purchased 2 new street sweepers.

Facilities Division

1. New Rec Center - continued working on Phase 2 of construction for the Multi-Generational Recreation & Aquatics center.
2. Police Department - replaced the main exchange coil for the central HVAC system along with a new AC condenser and some heavy maintenance on the main blower.
3. Police Department - worked with contractors and IT to install updated access/door security system, and updated fire monitoring/alarm system dated 1982.
4. Development Services - completion of new exterior painting, and replacement of built-up roofing system.
5. TTD Facility - established annual service agreement for overhead bay doors, including initial repairs.

6. Fire Station 1 - updated floors, paint, blinds outlets and switches throughout living quarters and Battalion Chief offices, installed new overhead doors, added additional restroom to the BC area, and updated exterior bollard lighting.
7. Fire Station 3 - facility updates including new flooring, new interior paint, cabinet & countertop refinishing, HVAC upgrades, new blackout blinds, roof repair, and lighting upgrades.
8. Drinking Fountains/Bottle Fill Stations - completed Phase 2 drinking fountain installation for interiors at 7 existing facilities.
9. Ice Arena - repairs to slab control sensors at Ice Rink, repairs to showers, replacement of bathroom faucets, installation of new flooring, additional heat tape and roof sealing, replacement of failed AC condenser for administrative area, repairs to fire suppression system, repairs to locker room heating, and working in conjunction with the Sustainability Department overall project for design and development of new chiller.
10. Motor Pool Facility - completed relocation of oil/grease distribution lines for secondary containment updates; completed replacement of overhead bay doors with new high efficiency insulated doors; upgraded bay fans to more effective product.
11. Streets Facility Rufus - worked in coordination with fleet staff to complete emergency electrical & pump upgrades and repairs with final training for the new brine batching system.
12. Art Building - repair of exterior stairs.
13. IT Department - adding utility sink utilizing existing plumbing connections.
14. 1740 D Street - installation of new exterior cameras; updates to equipment yard; installation of heat tape infrastructure in association with new gutters; installation of planter strip median drywell; replacement of entry door hardware; planned installation of projector and screen for special events and trainings.
15. Carpenter Shop - completed interior remodel including new toolboxes, individual workstations, OSHA compliance in safety standards; completed exterior clean-up including underground utilities, secondary containment plan in accordance with regional water quality board; new gate house to protect automated rolling door.
16. Regan Beach Concession Building - repairs and upkeep on new sewer lift station.
17. Lakeview Commons - repairs and updates to the concession overhead door.
18. Bijou Concession Building - installation of new HVAC system to allow year-round use of restrooms and drinking fountain.
19. HVAC Maintenance Agreements City Wide - expanded maintenance agreement for 16 key facilities to ensure proper upkeep and maintenance cycles for expensive and highly technical equipment.
20. Pelican Thermostats - integrated "smart" thermostats to existing facilities increasing overall efficiency and effectiveness of equipment run time, and reduced maintenance staff time.
21. Airport - provided auxiliary support to airport maintenance staff.
22. Street/Walkway Lighting - replacement of 2 knockdown lights, upgraded lights on Fern, and Wildwood; completed citywide lighting audit in preparation of intensive maintenance agreement.
23. Building Department - ensured that all PW improvements and upgrades are following building code and permitted.
24. Energy Savings Contract - worked in coordination with the Sustainability Coordinator for the successful continuation and execution of city wide energy savings contract.

Airport Division

1. Airport budget was self-sustaining.
2. Airport Master Plan Phase 1 completed.
3. Precision Approach Path Indicators (PAPI) replaced.
4. Completed over 60 acres of fuel reduction.
5. Flight Deck Grill & Golf Club, newly built restaurant opened in August 2025.

FY 2025/26 Department Goals and Objectives

Administration Division

1. Apply for \$20 million grant for stormwater and active transportation program.

Engineering Division

1. Complete Pioneer Trail Ped Improvement Phase 2 Project.
2. Complete 2025 Road Rehab Project and associated drainage improvements.
3. Complete Bijou Park Multiuse Connector Trail Project.
4. Complete construction of Tahoe Valley Stormwater and Greenbelt Improvement Project Phase 1 (continuation in 2025); complete construction of Tahoe Valley Stormwater and Greenbelt Improvement Project Phase 2 (in progress).
5. Complete construction of Upper Bijou Park Creek Watershed Restoration Projects: Rockwood to Blackwood Drainage Improvements Project and Aloha Basin Project.
6. Start construction of Upper Bijou Park Creek Watershed Restoration Project: SEZ Enhancement.
7. Obtain additional funding for the Upper Bijou Park Creek Watershed Restoration Project.
8. Complete James and Eloise Drainage Project, Phase 2.
9. Start construction of the 2026 Road Rehabilitation Project.
10. Start construction of the 2026 Roadway Sealing Project.
11. Pipe replacement project in Tahoe Keys (dependent of funding).
12. Start update on Drainage Master Plan.
13. Complete Pavement Maintenance and Sealing Plan.
14. Complete US 50/89 Multi-Modal Corridor Plan.
15. Retain a Grant Writing Firm and apply for grants for major projects.
16. Beginning the Citywide Traffic Calming Program.
17. Continue to work on Vision Zero program.
18. Begin designing the Sugar Pine Bicycle Routes Project.

Street Maintenance and Operations Division

1. Optimize snow removal patterns and efficiency using the GPS system.
2. Pave more streets in-house with staff and newly purchased equipment.

Fleet Services Division

1. Update the Fueling software.
2. Adapt and institute new technology (Alternative Fuel Vehicles etc.).
3. Sending two mechanics to California Fire Mechanic Academy and two mechanics to fleet software training.

Facilities Division

1. With the addition of our Construction Manager/Facilities Program Manager, Associate Role, and full team of maintenance Technicians we are looking to maximize efficiency of our department including the following objectives:
 - a. Implementation of full capabilities of asset management tracking.
 - b. Standard Operating Procedures for maintenance, construction operations, facility diagnostics.
 - c. Optimize project forecasting, budgeting, and life expectancies of infrastructure.
2. Continue to implement repairs and improvements in conjunction with our facilities condition assessment (FCA), ADA transition plan, and sustainability goals.
3. Continue training staff to be more proficient and dynamic maintenance workers; continue to find and enlist the help of talented contractors to cover various needs throughout the city.
4. Install a BMS system to manage our more dynamic mechanical systems incorporate more Pelican thermostats at various locations to help us track and manage energy usage, provide early indications of faults and failures, and give us more control of our infrastructure.

5. Develop a "percent complete" Facilities Condition Assessment, as well as a projected funding need on an annual basis.
6. Implement all new projects to meet ADA requirements.
7. Install "Pelican" smart thermostats at several more facilities to help with energy savings and early detection of faults.
8. Continue to replace old & inefficient mechanical equipment with new energy-efficient equipment in coordination with city sustainability goals.
9. Assist with continuing phase of "Dark Sky" walkway lighting retrofits.
10. Establish a maintenance agreement with a street/walkway lighting consultant in coordination with life expectancy of fixtures.

Construction Management

11. Continue progress on new Recreations & Aquatics Center with time, quality, and budget-oriented approach.
12. Work in conjunction with city staff on further development of 56-acre master plan including necessary space for Parks & Street faculty buildings.
13. Proceed with next steps of new fire station construction.
14. Continue team effort with Sustainability Department on major projects.
15. Procurement of construction management software to be utilized by multiple staff members within public works departments.
16. Complete structural observations throughout city facilities and make any/all necessary repairs.

Airport Division

1. Complete Phase 2 Master Plan.
2. Complete stair repair.
3. Complete design of Taxiway A.

Performance Measures

Strategic Priority 1.2: Mid-Town Revitalization (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete the new Recreation and Swim Complex and in the meantime, maintain the current complex for resident use.	90%	90%	100%

Strategic Priority 1.4: Transportation (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Prioritize the implementation of trail and complete street projects including continued progress of the Greenway to Van Sickle Bi-State Park.	60%	see 5.6 below	n/a
Building upon the US50 safety project, develop a Corridor Plan for Highway 50 from the "Y" to "Stateline," including major connecting arterials while identifying options to prioritize alternative modes of transportation, such as dedicated bus lanes, bike and pedestrian enhancements and city-wide gondola.	25%	see 5.2 below	n/a

Strategic Priority 5.1: Public Safety (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Revisit snow removal policies, capital equipment upgrades and enforcement needs.	50%	ongoing	ongoing

Strategic Priority 5.3: Infrastructure and Maintenance (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Define maintenance needs by Asset Class, and match to appropriate funding sources.	50%	ongoing	ongoing
Develop Sustainable Capital Improvement Infrastructure Projects.	70%	ongoing	ongoing

Strategic Priority 2: Efficient Government

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
2.3 Complete a geothermal feasibility study.	n/a	5%	50%

Strategic Priority 5: Improve Transportation

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
5.1 Improve scooter safety for users and non-users.	20%	20%	50%
5.2 Complete the conceptual US50 Corridor Planning Study including transit options and cross-jurisdictional coordination (to include gondola, widened bike lanes, speed reduction, and Y mobility hub).	10%	20%	80%
5.3 Complete Traffic Calming Toolbox (including multi-modal traffic control device warrants).	25%	30%	80%
5.5 Increase annual road repair through innovative maintenance and rehab program.	10%	20%	50%
5.6 Prioritize the implementation of Complete Streets.	10%	20%	30%
5.7 Evaluation of city-wide parking management strategies including potential expansion of paid parking and reduction of parking requirements.	10%	10%	50%

Department Goal 1: Enhance Airport operations

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Non-closures during snow and other maintenance issues.	90%	100%	ongoing
Number of tree obstruction hazards removed from NAVAIDS and other safety areas.	100%	60%	ongoing
Become Self-Sustaining.	100%	100%	ongoing
Secure Federal Funding for Projects.	100%	100%	ongoing

Department Goal 2: Complete Engineering ongoing projects

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Construct 0.6 mile Bijou Park Multiuse Connector Trail Project.	100%	Design	100%
Construct Pioneer Trail Pedestrian Improvement Phase II Project.	100%	Acquisition	100%
Construct Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 1.	100%	80%	100%
Construct Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2.	75%	50%	90%
Complete 2025 Road Rehab Project.	100%	100%	100%
Complete Pioneer Trail HSIP Project.	100%	50%	100%
Complete Pioneer Trail Phase 2	50%	90%	100%
Complete Blackwood-Greenwood Project	50%	100%	n/a
Complete Recreation and Aquatic Center Project	25%	50%	100%
Complete Bike Trail Wayfinding and Amenities	50%	100%	n/a

Department Goal 3: Enhance Streets Maintenance operations

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Tracking of snow operations equipment and increasing efficiency.	100%	ongoing	ongoing
New signs replaced/installed.	100%	ongoing	ongoing
Snow poles installed.	100%	ongoing	ongoing
Snow poles repaired.	100%	ongoing	ongoing
Fiber glass poles installed.	100%	ongoing	ongoing

Department Goal 4: Enhance Fleet Maintenance operations

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Productivity rate of 80% or more maintained for shop mechanics, which is tracked month by month.	90%	85%	ongoing
Comprehensive vehicle replacement plan with a focus on electric vehicle fleet transition updated and maintained.	ongoing	ongoing	ongoing

Department Goal 5: Enhance Facilities operations

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Training offered for new staff to increase capabilities to make more repairs and higher quality service in-house.	ongoing	ongoing	ongoing
Priorities, goals, and budget forecasting developed based on the existing facilities condition assessment (FCA) study to provide better maintained, safer, more efficient facilities.	ongoing	ongoing	ongoing

Revenues and Expenditures by Fund Type and Category

Public Works Department

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	612,615	798,021	765,748	573,300	573,300	0%	-
Transfers In	2,079	1,226	127,085	276,234	147,635	-47%	(128,599)
Revenues Total	614,694	799,247	892,833	849,534	720,935	-15%	(128,599)
Expenditures							
Personnel Services	2,912,975	2,962,350	3,295,428	3,607,028	3,904,071	8%	297,043
Contractual Services	200,378	482,701	591,901	1,049,704	945,500	-10%	(104,204)
Other Operating	844,659	945,666	981,753	945,529	1,034,045	9%	88,516
Capital Outlay	101,094	125,199	128,455	189,823	157,887	-17%	(31,936)
Expenditures Total	4,059,106	4,515,915	4,997,536	5,792,084	6,041,503	4%	249,419
Net Rev (Exp) General Fund	(3,444,412)	(3,716,668)	(4,104,703)	(4,942,550)	(5,320,568)		
Special Revenue Fund							
Revenues							
Operating Revenues	2,249,810	2,773,919	3,452,134	3,575,573	3,053,550	-15%	(522,023)
Transfers In	2,856,246	5,930,994	4,175,694	3,133,397	3,409,360	9%	275,963
Revenues Total	5,106,056	8,704,913	7,627,828	6,708,970	6,462,910	-4%	(246,060)
Expenditures							
Personnel Services	2,463,103	2,912,782	3,111,018	3,546,437	3,797,975	7%	251,538
Contractual Services	192,232	176,945	259,559	330,785	429,744	30%	98,959
Other Operating	1,298,256	2,268,507	1,760,113	1,847,409	2,059,076	11%	211,667
Capital Outlay	895,315	1,372,090	3,619,913	2,807,640	1,400,258	-50%	(1,407,382)
Transfers Out	-	28,992	-	20,155	10,484	-48%	(9,671)
Expenditures Total	4,848,906	6,759,316	8,750,602	8,552,426	7,697,537	-10%	(854,889)
Net Rev (Exp) Special Revenue Fund	257,150	1,945,596	(1,122,774)	(1,843,456)	(1,234,627)		
Enterprise Fund - Airport							
Revenues							
Operating Revenues	1,203,389	2,980,152	1,721,896	1,755,068	1,768,383	1%	13,315
Grants	10,000	9,597	9,719	10,000	10,000	0%	-
Transfers In	639,041	1,430	-	0	-	-	(0)
Revenues Total	1,852,430	2,991,179	1,731,615	1,765,068	1,778,383	1%	13,315
Expenditures							
Personnel Services	321,657	977,446	971,490	849,422	843,839	-1%	(5,583)
Contractual Services	260,089	315,531	122,187	184,588	143,000	-23%	(41,588)
Other Operating	478,704	770,781	958,504	812,369	646,600	-20%	(165,769)
Capital Outlay	1,282,286	1,408,869	1,476,872	57,506	28,500	-50%	(29,006)
Debt Service/Leases*	2,611	2,223	1,818	11,353	11,354	0%	1
Expenditures Total	2,345,347	3,474,850	3,530,871	1,915,238	1,673,293	-13%	(241,945)
Net Rev (Exp) Enterprise Fund - Airport	(492,917)	(483,672)	(1,799,256)	(150,170)	105,090		

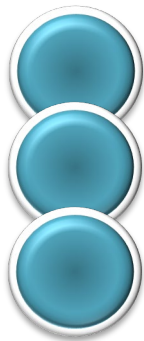
Revenues and Expenditures by Fund Type and Category

Public Works Department (continued)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
Enterprise Fund - Transit							
Revenues							
Operating Revenues	148,696	188,122	209,882	2,290,426	2,290,426	0%	-
Other Financing Sources	75,000	-	-	-	-	-	-
Revenues Total	223,696	188,122	209,882	2,290,426	2,290,426	0%	-
Expenditures							
Other Operating	218,532	138,864	205,618	2,276,408	2,287,600	0%	11,192
Capital Outlay	174,749	174,749	81,580	0	-	-	(0)
Expenditures Total	393,281	313,613	287,198	2,276,408	2,287,600	0%	11,192
Net Rev (Exp) Enterprise Fund	(169,585)	(125,490)	(77,315)	14,018	2,826		
FTE's	37.83	39	42.37	41.67	42	1%	

*Principal Payments are not included in the P&L, they are a reduction of liability in the Balance Sheet





Development Services Department



Development Services Department

Core Services

The Development Services Department ensures the built environment is consistent with the General Plan, design guidelines, Area Plan policies, City municipal code, State building code and the surrounding environment. The Department is committed to guiding principles that promote quality, clarity and consistency in the processing and approval of all permits as well as code compliance. The Department provides permit review, issuance, inspection and assistance with development permit applications. The department also exercises its delegated authority to review and approve various projects, consistent with the administration of the TRPA Memorandum of Understanding.

The Permit Center provides public counter services, permit and plan check processing and consultation services for local, regional and state code requirements related to the planning, design and construction of commercial and residential structures. The Permit Center also provides consultation and processes applications for all projects or activities which require a City and/or TRPA permit through the Planning Division.

The Development Review Team was established to provide exceptional customer service. The Team is made up of members from City Departments and other regulatory agencies (e.g., County Health, Liberty Utilities, STPUD, TRPA, Public Works and Public Safety) who gather weekly to collectively review projects and provide direct feedback to the developer/applicant. We also believe this Team provides vital communication linkage to ensure a project's success.

In addition to permitting and inspection services, the Development Services Department provides services to the community that promote quality housing conditions and housing availability. The Department assists residents with resources to address substandard housing conditions and fair housing issues, including monitoring, inspection, and enforcement services.

BUILDING DIVISION

Building & Safety

100 03110

The Building Division provides to the general public, Building Code interpretation, Plan Check service, Building Permit issuance and inspection services to ensure compliance with California Building Code, TRPA regulations and City of South Lake Tahoe Ordinances for all construction activities.

Building Board of Appeals

100 03111

The purpose of the Building Board of Appeals (BBOA) is to provide a forum for the construction industry to seek relief, clarification and/or interpretation of the California Building and International Property Maintenance Codes. Appointed BBOA members are local professionals in the building construction field and the Board will continue to hear and decide appeals of orders, decisions or determinations made by the Building Official relative to the application and interpretations of the Building Code.

Building Permit Fee – Long Term

271 03110

This account was created to ensure revenues are set aside for multiple years of inspection on major long-term projects. Permit fees are collected in one budget year but are dispersed over multiple years for services. These funds support staff, equipment, vehicles and inspections for long-term projects.

PLANNING DIVISION

Planning

100 03710

The Planning Division provides services to the general public, project applicants, and other City Departments. The Division maintains the City General Plan, Zoning Ordinance, Airport Land Use Plan, City Design Standards, Sign Ordinance, Plan Area Statements, Community Plans, Area Plans and Design Guidelines. The Division provides research and consultation services to the community for all planning related issues. The Division conducts project or permit application review to ensure that subdivision and development activities in the City are consistent with City, State, TRPA, and Federal laws or policies. The Division also annually reports the status of residential permits issued and residential construction starts to California Department of Housing and Community Development.

Planning Commission

100 03711

The Planning Commission is comprised of five members appointed by the City Council. The Planning Commission considers projects on their merits and makes land use decisions on planning permit applications and related environmental documentation. They review, approve and recommend policy statements contained within the City's General Plan, Community Plans, Area Plans, Zoning, Development Standards, Sign Ordinance, and other planning related items. The Planning Commission also solicits public input and provides recommendations to the City Council on various land use policy documents. City Planning Division staff provides the staff support for the Planning Commission.

General Plan

270 03710

State planning law requires every City to adopt and maintain a long-term "blueprint" for physical development throughout the City. The General Plan includes elements that address all aspects of development, including Land use, Circulation, Housing, Conservation, Open space, Noise, and Safety. The City adopted the General Plan Update in 2011 and updated the Housing Element in 2014. State law requires regular updates to the Housing and Safety Elements.

Hosted Rental Program

The City adopted a Hosted Rental Program in 2020 in response to the increased demand for shared rentals and their potential impacts on neighborhoods. The City Council adopted an ordinance regulating shared rentals including the following provisions: require the owner to live onsite; require the owner to meet guests in person at check-in to go over the rules; require owner to respond to complaints within a short period of time; prohibit shared rentals in multi-family residences like apartments; limit the days of shared rental permitted per year or number of shared rental contracts; limit occupancy based on number of bedrooms; include noise regulations and quiet hours; include parking requirements; and require owner to submit names of all advertising platforms to City. Beginning on June 16, 2021, the City has been accepting and processing applications for 200 hosted rental permits.

HOUSING PROGRAMS - ADMINISTRATION

The City Council has established resident housing as a strategic priority. Over the past year and a half, the Housing Division has grown to 5 staff positions that oversee a broad array of programs, funding and policy development efforts necessary to implement the goals of the City's Strategic Plan. The Division has overseen increased operational efficiency of the housing inspection programs which has resulted in significant improvements in the condition of existing housing stock within the City. The efforts of the division have also helped secure approximately \$100 million in funding for the construction of new affordable housing. Success has been further realized through implementing programs which include the "Lease to Locals" grant program to incentivize the conversion of housing stock to long-term rentals, facilitating the rehabilitation of properties owned by the Tahoe Coalition for the

Homeless that were purchased with State Homekey Program funds. and the establishment of the Rental Assistance Program (RAP). The division is also playing a central role in coordinating enforcement of blighted properties as well as creating informational materials to assist property owners in the development process related to Accessory Dwelling Units. Overall, there are approximately 40 housing related programs identified in the newly updated General Plan Housing Element which the housing division will bare either fully or at least partial responsibility for implementing, monitoring and reporting on.

Multi Family Dwelling (MFD) and Single Room Occupancy (SRO) Inspections

100 03112

In order to protect the public health, the State of California and the City of South Lake Tahoe have established minimum standards for human occupancy of multiple family dwelling units. Chapter 6.30 of the South Lake Tahoe City Code (SLTCC) establishes minimum health and safety standards and mandates annual housing inspections for certain multi-family rental properties.

The intent was to improve the overall housing stock and quality of the multi-family dwelling units. These standards are often referred to as the “tenants implied warranty of habitability”. This means that any building or portion of a building rented as a residential living space for human habitation must meet certain minimum health & safety standards. Standards established by the “tenants implied warranty of habitability” have been adopted by the California Legislature under California Health & Safety Code Section 17920.3 and by the South Lake Tahoe City Council under various sections of the City Code.

The MFD program currently inspects over 100 properties containing 1685 dwelling units on an annual basis. This involves an annual health and safety inspection of every unit yearly and the common grounds. Each property also receives a minimum of 1 follow up visit to verify corrections, with MOST properties requiring 2-3 follow up visits, and extra courtesy inspections that are performed at the request of the owner or tenant. In addition, this program is assigned the housing complaint hotline and each year fields approximately 400 phone calls and actively investigates and resolves about 90 complaints.

The City of South Lake Tahoe also recognizes that affordable housing opportunities are often difficult for certain residents to identify and obtain. Similarly, many older hotel/motel properties have responded to the demand for lower income and workforce housing by converting their use from transient lodging to long-term living facilities. As a result, the City of South Lake Tahoe passed the Single Room Occupancy (SRO) Ordinance, allowing for hotels/motels to rent one or more rooms for thirty (30) days or more. Although this has fulfilled some of the demand for affordable housing, the conditions in these converted motel rooms are often poor.

Hotel/motel owners apply for SRO status and are required to complete specified modifications to the property to accommodate long term residency within one (1) year. Department staff will continue its commitment to support and work with property owners pursuing program compliance and certification.

Work-Force Housing

250 06024

Revenue generated from the sale of development commodities and sewer units are deposited into the Workforce Housing account and are used for housing programs and projects.

Housing Administration

253 06010

Revenue generated from the sale of development commodities and sewer units, as well as fees collected pursuant to the Inclusionary Housing Ordinance are deposited into the Workforce Housing account and are used for housing programs and projects.

Rehabilitation and Loan Repayment Programs

251 06014 – Home Loan Repayments

251 06015 – RDA Loan Repayments

255 06020 – CDBG Program Income Loans

256 06021 – CDBG Economic Development

258 06018 – CalHOME Loan Repayments

259 06022 – First Time Homebuyers Revenue Loan

The Homebuyer Acquisition Programs provided loans to low-and moderate-income households (depending upon program, up to 120% of the Area Median Income) to acquire homes within the City limits, as well as an educational program developed for potential homebuyers exploring all areas involved in the process of purchasing a home.

The Rehabilitation and Loan Repayment Programs provided loans to low-income homeowners to make necessary repairs and/or improvements to their homes.

Due to the lack of funding as a result of the dissolution of the Redevelopment Agency and the expiration of grant funding, the City no longer has staff in the Housing Division to offer these programs. However, program income from past loans continues to be received. A portion of the program income is used for existing loan portfolio administration and loans for new housing projects.

Substandard Housing Relocation

271 03113

Housing complaints are received through the Housing Issues Hotline or other monitoring efforts and investigated by the Housing Inspector to ensure a safe and habitable condition for residents. If the resulting inspection determines the dwelling uninhabitable there are revolving funds available to pay for the relocation of tenants. These funds are generated by fees from substandard inspections. When this action is taken the owner of the property is responsible for repayment to the City.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Ability for Everyone Who Works Here to Live Here

- 1.1 Pro-actively work with current affordable housing developers and partner agencies to implement the Sugar Pine Village project.
- 1.2 Pro-actively work with an affordable housing developer and partner agencies to develop affordable and/or workforce housing at 3900 Lake Tahoe Blvd.
- 1.3 Continue to collaborate with the Saint Joseph Community Land Trust and other organizations to increase capacity to address housing needs.
- 1.4 Works with our business community to identify housing opportunities.
- 1.5 Seek AG opinion on TRPA land use authority through state legislature.
- 1.6 Add "Rooted Renters" to "Lease to Locals" program.
- 1.7 Increase funding for the "Lease to Locals" program.
- 1.8 Evaluate ability to reduce regulations for development and streamline approval process.
- 1.9 Evaluate the feasibility of a citywide residential area plan.
- 1.10 Continue to work with the Tahoe Coalition for the Homeless to rehabilitate properties purchased through Project HomeKey.
- 1.11 Identify and secure funding to develop a multi-family residential rehabilitation program.

FY 2024/25 Department Accomplishments

1. Executed a Development Agreement and Loan Agreement for the development of affordable housing at 3900 Lake Tahoe Blvd.
2. Completion of Central Square Permitting Software Update.

3. Adopted updates to the Tourist Core and Tahoe Valley Area Plans to reduce barriers to housing development and increase opportunities for alternative transportation and parking management.
4. Sugar Pine Village Phase 1, total of 68 units completed.

FY 2025/26 Department Goals and Objectives

1. Streamline Central Square Software process.
2. Enhance "real time" inspection services using updated software.
3. Complete Sugar Pine Village Phase 2 & 3 constructions.
4. Continued collaboration to reduce Homelessness.
5. Complete Mid-Town Area Plan.
6. Complete Pre-Approved ADU Plans.
7. Development of Affordable Housing at 3900 Lake Tahoe Blvd.

Performance Measures

Strategic Priority 1.2: Mid-Town Revitalization (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete the Bijou/Al Tahoe Area (Mid-Town) Plan update. The area plan shall incorporate Bijou Community Park, Bijou Golf Course, and the Sierra Tract Commercial plan area including a plan to create and designate an arts district within the area plan.	100%	100%	n/a

Strategic Priority 1.3: Housing (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Proactively work with current affordable housing developers and partner agencies to implement the Sugar Pine Village project.	80%	see 1.1 below	see 1.1 below
Proactively work with an affordable housing developer and partner agencies to develop affordable and/or workforce housing at 3900 Lake Tahoe Blvd.	50%	see 1.2 below	see 1.2 below
Continue to collaborate with the Saint Joseph Land Trust and other organizations to increase capacity to address housing needs.	ongoing	see 1.3 below	see 1.3 below
Establish a local discretionary funding source to leverage access to and increase competitiveness for outside funds and implement City Council direction to conduct outreach to analyze vacancy tax and transient occupancy tax funding sources.	100%	100%	n/a
Evaluate Multi-Family Inspection, Single-Room Occupancy and Housing Hotline programs to optimize efforts to improve rental housing stock conditions.	ongoing	ongoing	ongoing
Continue to work with the Tahoe Coalition for the Homeless to rehabilitate properties purchased through Project HomeKey.	ongoing	ongoing	ongoing
Identify and secure funding to develop a multi-family residential rehabilitation program.	ongoing	ongoing	ongoing

Strategic Priority 1.3: Housing (From 2023-2028 Strategic Plan) Continued

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Analyze and develop positions on agency regulations that impact the City's ability to develop affordable housing such as TAUs for VHRs, height, density, ADU rules (Bonus Unit), affordable by design codes and sewer units.	100%	100%	n/a
Investigate the development of a regulatory framework for developing an "Employee Housing Bill of Rights Program," which includes best practices where housing is tied to the employer and which supports seasonal workers.	100%	100%	n/a
Investigate feasibility of programs for affordable rents, including rent stabilization and assistance.	100%	100%	n/a

Strategic Priority 3.1: Mental Health and Homelessness (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Work with local partners to support permanent supportive housing/transitional and emergency homeless shelter resources in the city.	100%	100%	n/a

Strategic Priority 5.2: Digital Government (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Upgrade the CommunityPLUS permit tracking software to provide robust opportunities to increase workflow efficiencies and provide customer access to real time status and permit information.	100%	100%	n/a

Strategic Priority 1: Ability for Everyone Who Works Here to Live Here

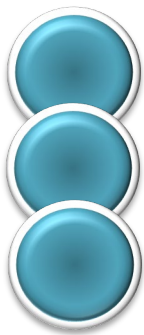
Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
1.1 Proactively work with current affordable housing developers and partner agencies to implement the Sugar Pine Village project.	80%	50%	80%
1.2 Proactively work with an affordable housing developer and partner agencies to develop affordable and/or workforce housing at 3900 Lake Tahoe Blvd.	50%	15%	80%
1.3 Continue to collaborate with the Saint Joseph Land Trust and other organizations to increase capacity to address housing needs.	ongoing	ongoing	ongoing
1.4 Works with our business community to identify housing opportunities.	n/a	ongoing	ongoing
1.5 Seek AG opinion on TRPA land use authority through state legislature.	n/a	ongoing	ongoing
1.6 Add "Rooted Renters" to "Lease to Locals" program.	n/a	0%	0%
1.7 Increase funding for the "Lease to Locals" program.	n/a	ongoing	ongoing

Strategic Priority 1: Ability for Everyone Who Works Here to Live Here (Continued)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
1.8 Evaluate ability to reduce regulations for development and streamline approval process while evaluating the potential to develop a citywide residential area plan.	n/a	ongoing	ongoing
1.10 Continue to work with the Tahoe Coalition for the Homeless to rehabilitate properties purchased through Project HomeKey.	n/a	ongoing	ongoing
1.11 Identify and secure funding to develop a multi-family residential rehabilitation program.	n/a	ongoing	ongoing

Revenues and Expenditures by Fund Type and Category Development Services Department

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	1,768,518	2,147,025	2,401,514	1,725,700	1,713,150	-1%	(12,550)
Transfers In	17,472	-	250,000	250,000	516,306	107%	266,306
Revenues Total	1,785,990	2,147,025	2,651,514	1,975,700	2,229,456	13%	253,756
Expenditures							
Personnel Services	1,495,433	1,379,164	1,463,343	1,644,487	1,612,386	-2%	(32,101)
Contractual Services	168,707	304,093	433,941	323,600	360,600	11%	37,000
Other Operating	41,581	40,961	52,273	64,825	62,575	-3%	(2,250)
Capital Outlay	15,395	15,921	13,622	19,250	19,950	4%	700
Expenditures Total	1,721,116	1,740,140	1,963,179	2,052,162	2,055,511	0%	3,349
Net Rev (Exp) General Fund	64,873	406,885	688,336	(76,462)	173,945		
Special Revenue Fund							
Revenues							
Operating Revenues	1,895,117	1,135,344	1,365,439	1,316,801	1,030,801	-22%	(286,000)
Grants	203,124	10,254,042	267,161	2,960,063	2,238,616	-24%	(721,447)
Transfers In	764,946	471,029	409,675	932,519	1,256,781	35%	324,262
Revenues Total	2,863,187	11,860,416	2,042,275	5,209,383	4,526,198	-13%	(683,185)
Expenditures							
Personnel Services	342,502	440,261	445,877	789,673	842,583	7%	52,910
Contractual Services	189,151	284,283	329,724	1,912,553	1,905,466	0%	(7,087)
Other Operating	8,352	12,848	19,339	15,900	16,400	3%	500
Capital Outlay	5,230	2,090	4,236	119,537	161,846	35%	42,309
Debt Service/Leases	566,318	4,750,311	4,809,955	1,004,118	785,141	-22%	(218,977)
Transfers Out	204,854	390,504	350,675	757,500	766,306	1%	8,806
Expenditures Total	1,316,407	5,880,298	5,959,807	4,599,281	4,477,742	-3%	(121,539)
Net Rev (Exp) Special Revenue Fund	1,546,781	5,980,118	(3,917,531)	610,102	48,456		
FTE's	15	15.42	17	17	16	-6%	



Parks and Recreation Department



Parks and Recreation Department

Core Services

The City of South Lake Tahoe Parks and Recreation Department pledge to sustain the delivery of the broad-based parks, facilities, programs, and services creating a sense of community, enabling a safe and secure environment, and enhancing South Lake Tahoe's quality of life, by:

- Being responsive to the recreational needs of the community;
- Continuing a citizen-driven and professional approach to provide safe, well designed and maintained facilities and programs;
- Maximizing community resources.

The mission of the City of South Lake Tahoe Parks and Recreation Department is to work collaboratively and inspire accessible and engaging recreation experiences through the South Shore. Our programs are designed to provide safe, fun, and memorable recreation experiences for the residents and visitors of South Lake Tahoe.

Recreation Administration

100 04105

Recreation Services Administration provides director level management of the Parks and Recreation Department as well as administrative support to operations and programs associated with parks maintenance, the Recreation and Swim Complex, Aquatics Programs, Facility Rentals, Bijou Golf Course, Bijou Park, Campground by the Lake, El Dorado Beach and Lakeview Commons, Reagan Beach, Senior Center, and Special Events on Parks and Recreation Facilities. There are two Full Time Employees in Recreation Administration.

Administration is working to prepare for the opening of the new Recreation & Aquatics Center in 2026.

Golf Course

100 04110

Owned and operated by the City of South Lake Tahoe, Bijou Golf Course is the oldest golf course in the city and provides a friendly golfing experience for the beginning golfer to the advanced player. The 9-hole executive golf course is an easy walk through the meadow with spectacular mountain views in a tranquil setting. The course accommodates both walk-up players and tee time reservations. The course operates from May through October when the season allows.

For the second year, the First Tee youth golf program will be offered in partnership with the Boys and Girls Club. This program will offer youth opportunities to learn and play golf at a low cost.

Hours of operation continue to be offered beginning with a 7:30 am opening and 8:00 pm closing, opening day through Labor Day.

Campground

100 04130

Campground by the Lake is located in the heart of the city, across the street from beautiful Lake Tahoe, and only two miles from the excitement of the Nevada casinos. The campground has a total of 96 sites. The campground is convenient to many activities and located next to the Ice Arena and Recreation Complex. The campground accommodates both walk-up reservations if available and online reservations. The campground operates May through October weather dependent.

In 2022, the city broke ground on the new Recreation and Aquatics Center located on the north side of the campground. The construction project impacted loops A, B, portions of C, and the tent cabin village eliminating

approximately 90 camp sites. The campground continues to operate through the construction project with over 90 sites available in loops D, E, F and portions of C.

Parks Maintenance

100 04170

Parks Maintenance is responsible for providing maintenance services for all city owned parks, beaches, and rights of way. This includes grounds and turf maintenance, irrigation, hardscape and landscape, parks facilities maintenance (including plumbing and janitorial) as well as Measure S bike paths and other paths throughout the city including bike path snow removal in winter. Parks Maintenance is also responsible for the care and upkeep of Bijou Golf Course and assisting with special events on city parks and facilities. Parks Maintenance coordinates with user groups for Disc Golf volunteers for maintenance needs. The Parks Maintenance team partners with Tahoe Area Mountain Biking Association (TAMBA) on weekly bike park maintenance projects throughout the summer season at Bijou Park.

Parks Maintenance is responsible for maintaining an estimated 180 acres of area throughout the city limits. The acres include a combination of high maintenance green spaces, playgrounds, and low maintenance grounds keeping. The Parks Maintenance team maintains and operates El Dorado Boat Ramp. The team is also responsible for forestry projects on city owned properties.

Ski Run Park opened to the public in 2024 with the Parks Maintenance team taking on maintenance and operations.

Parks Maintenance increased the level of service to Bijou Park with improvements to the restrooms and the HVAC project allowing restrooms to remain open year-round.

In 2023, the Parks Maintenance team began implementing turf reduction as part of the state's "Making Conservation a Way of Life" initiative to conserve water. This effort will continue forward in 2025/2026 with more landscaped areas identified for further turf reduction.

Recreation Programs

100 04220

Recreation Programs supports the staffing, operations and programming of the Recreation and Swim Complex. Recreation Programs also provide managerial level oversight of Bijou Golf Course and Campground by the Lake. The primary programs for the Recreation and Swim Complex are aquatics, fitness, facility rentals, and youth programming.

The City of South Lake Tahoe Swim Complex remains the only public aquatics facility in the south lake region. All aquatic programs align with the American Red Cross standards and include swim lessons, water exercise classes, lap swimming, recreation swimming, masters swimming, swim teams, swim tournaments, lifeguard certification courses and pool rentals. A variety of aquatics programs, for all ages and abilities, are provided year-round.

Fitness programming includes access to the fitness center, gymnasium, and contract class partnerships such as Jazzercise, Zumba, Aidido and Yoga.

The Recreation and Swim Complex has several meeting rooms available for rental as well as partial and full rental of each amenity in the facility including pool, gymnasium, and full building rental.

The division prioritized a new focus on creating programming in an effort to ramp services up as we transition to the new Recreation & Aquatics Center scheduled to open in 2026. This includes new programs such as after school craft space, youth and adult volleyball leagues, Zumba, cornhole leagues, crochet and coffee, Silver Striders Walking Club, expanded swim lesson offerings, NFL Flag Football and Sierra Spirit. The Third Grade Swim Program returned in partnership with Lake Tahoe Unified School District with 191 students completing swimming lessons in 2025, offering free access to learning a critical life skill.

A parks and recreation program guide is being published twice annually by this division, titled SLT at Play, which highlights the many different services and programs offered by the Department and through community partnerships.

New positions have been added to this division including an Aquatics Supervisor and Head Lifeguard. The Department is requesting three new positions to be added for the 2025-2026 budget including a Recreation Supervisor and two Maintenance Technician III's with an eye towards ramping up programming, services and maintenance for the new Recreation & Aquatics Center.

Senior Center

100 04230

The City of South Lake Tahoe Senior Center is a multi-use facility that offers a variety of programs and activities, both scheduled and on a drop-in basis, for senior citizens. The facility is also available for rent to outside groups and individuals. The senior center provides a daily nutrition program administered by El Dorado County. The role of city staff includes janitorial and maintenance of the facility and landscape.

Transit Center / Explore Tahoe

216 05250

Explore Tahoe: An Urban Trailhead Visitor Center, serves to welcome, educate and transport visitors and locals to recreational and cultural activities around the Lake Tahoe Basin. Interpretive programs, interactive exhibits and educational films provide visitors with a unique experience when visiting the center. Outreach programs bring environmental education to a variety of age groups within the community.

Transit information and access is provided and encouraged as the best way to reach points of interest. Internet access is provided to help visitors plan excursions.

Arts - Public Art

217 04504

The purpose of the Public Art program is to provide a financing mechanism for the creation of art pieces and designs to be displayed on city property and within the city limits. Through our Arts, Culture, and Tourism Commission, members can provide input on how they envision the role of arts and culture in the City of South Lake Tahoe. The Arts, Culture, and Tourism Commission also reviews proposed public art projects and makes recommendations for the appropriation of allocated funds.

The ACT Commission completed a three-year Work Plan listing goals and plans for the commission. Through the purview of the ACT Commission, the city commissioned a public art installation for Lakeview Commons, planned for installation in summer of 2025. Two seasonal art exhibitions were hosted at the city's Airport in 2024-2025. The Commission approved ten public art mural installations in 2024 – 2025. The Commission issued a micro-grants program for community members to participate in proposals for funding for arts projects in 2024-2025.

Measure P - Recreation

220 04220

On November 8, 2016, the residents of South Lake Tahoe voted to support recreation by passing Measure P which increased the Transient Occupancy Tax by an additional 2%. Funds from Measure P will be used solely for the construction, operations, and maintenance of a new Recreation and Aquatics Complex.

In 2019, the Independent Citizen's Oversight Committee for Measure P was established. The primary function of the committee is to review and report on the use of the South Lake Tahoe Measure P funds for the design and construction of the new Recreation & Aquatics Center. There are five voting members. The committee shall act in an advisory capacity to City Council and advise its findings and make recommendations for the use of funding during the design and construction of the new complex.

*Ice Arena (Operator)**221 04260*

On July 14, 2011, the City Council approved an initial Management and Operations Agreement with Tahoe Sports Entertainment (TSE) to operate and maintain the Ice Arena. The revised agreement commenced on July 1, 2012, with a ten-year term to expire on June 30, 2022. TSE has an option to extend the contract under conditions related to the investment of capital of at least \$500,000. Revenues from the operator and the city's portion of expenses under contract will be accounted for under this account.

TSE has introduced high level ice hockey competition by bringing a semi-professional team to South Lake Tahoe. Tournaments and events continue to draw capacity crowds to the Ice Arena. Recreation Services and TSE personnel collaborate to provide cross-facility access and promotional material for programs and events to capitalize on the volume of users visiting each of our facilities.

*OTHER PROGRAMS**Special Events**100 04225*

The city is committed to hosting special events that benefit the community and attract visitors to enjoy all that Lake Tahoe has to offer. Parks and Recreation processes all requests for events on city parks and recreation facilities.

In 2025-26, the Department is responsible for the following city sponsored Special Events: Festival of Winter Lights, July 4 Parade, July Parks Make Life Better Events, Multicultural Festival. The city partners with On Course Events to produce the Live at Lakeview Summer Music Series.

Special Events coordinates partner events at Parks & Recreation facilities including Boo Bash and the Turkey Trot.

MEASURE S FACILITIES

Park Maintenance oversees the maintenance activities related to Measure S Facilities. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal.

*Measure S Ski Run Bike Trail Maintenance**281 04120*

This section of bike trail, which flanks Ski Run Boulevard on both sides from Pioneer Trail to Hwy 50 (2 miles), also features landscaping and pedestrian lighting to beautify this corridor. Maintenance includes seal coating the bike trail, providing snow removal, maintaining the turf areas, repairing and upgrading the irrigation system annually, and maintaining the lighting.

*Measure S Bike Trails**284 04123*

The district held a special election on September 19, 2000. Measure S was submitted to the voters. The voters were asked if they were in support of incurring a bonded indebtedness of the district in a principal amount not to exceed \$6,500,000. The bonds would have a 30-year term, and the tax levy for a single-family property would be \$18 per year, not to exceed 30 years. The money would be used to maintain new bike trails, acquire, construct, and equip athletic fields, upgrades for Paradise Park facilities and construction of an ice rink. The voters voted in support of Measure S on September 19, 2000, by 69%. The assessment will appear annually on property tax bills.

Measure R Bike Trails

284 04124

Measure R was passed by voters in November 2011 to allow Measure S funds to be used for renovation of pre-2000 (old) Class I bicycle paths owned or operated by the City of South Lake Tahoe or the County of El Dorado in the CFD area and allocated \$500,000 of Measure S funds for renovation of youth ball fields in the Community Facilities District (CFD) area. After first ensuring maintenance funding for new Class I bicycle paths when they are built in fulfillment of the original intent of Measure S, Measure R also allows bicycle path maintenance funding to be directed to old Class I bicycle paths that have been renovated.

Measure S Playfield Maintenance

284 04127

Located off Al Tahoe Blvd., adjacent to Lake Tahoe Community College, the Community Playfield is South Lake Tahoe's first synthetic turf field. This surface allows almost limitless play, even in wet conditions. Demand for this facility has been very high and has required an increase in maintenance hours to keep up the facility.

In 2014, an evaluation of the community playfield determined the playing surface has been playable beyond its warranted lifespan for several years and recommended the turf be replaced. A replacement fund was established and in 2016, the synthetic field turf was replaced and at the same time, other facility improvements were implemented. Additionally, in 2014, LTCC began intercollegiate soccer play. Over the summer of 2014, the use of the field was largely dedicated to LTCC activities. According to the existing MOU with LTCC for the community play field, the city maintains the schedule and collects rental fees as well as performs all maintenance and repairs.

In FY15/16, a Recreation Joint Powers Authority (JPA) was developed between the city and LTCC to oversee maintenance and programming of the playfields. LTCC is responsible for maintaining the fields and scheduling play on behalf of the JPA. In 2017, the city completed the construction of two new turf soccer fields within the newly developed JPA boundary. As part of the JPA agreement, the city's Parks Division is responsible for janitorial and maintenance of the restroom building and playground structure at the Community Play Fields.

Bike Trails Snow Removal

284 04129

The City of South Lake Tahoe has bike trails extending North to South, from Park Avenue at Stateline, all the way to the El Dorado County line near South Tahoe High School. In addition, the bike trails travel from East to West extending from Emerald Bay Road to El Dorado Countyline near West Way. In total, the City of South Lake Tahoe is responsible for snow removal for over 14-miles of bike trails.

City-Wide Strategic Priorities Supported

Strategic Priority 4 - Grow and Diversify the Economy

- 4.3 Strive to develop 51 events per year in coordination with partners.

Strategic Priority 7 - Recreation and Equitable Access for All

- 7.1 Complete the new Recreation and Swim Complex and maintain the current complex in the meantime.
- 7.4 Evaluate public pier options.
- 7.5 Evaluate the possibility of building and maintaining a park in every neighborhood (pocket parks).
- 7.6 Partner for Senior Services.
- 7.7 Continue to improve access for people of all abilities to all public spaces.

FY 2024/25 Department Accomplishments

1. Two new positions are added: Aquatics Supervisor and Head Lifeguard.
2. Return of the Third Grade Swim Program hosting 191 third graders from LTUSD in this free swim lesson program to promote access for youth to a critical life skill.

3. Created new recreation programs including after school craft space, youth and adult volleyball leagues, Zumba, cornhole leagues, crochet and coffee, Silver Striders walking club, Sierra Spirit cheer, and a flag football league.
4. Completion of new skate park project in Bijou Park.
5. Parks Maintenance responsible for citywide forestry projects.
6. Parks & Recreation program guide, SLT at Play, published twice annually.
7. Completed new Recreation & Aquatics Center business plan.
8. Parks & Recreation Administration working with South Tahoe Parks Foundation fundraising campaigns for new Recreation Center.
9. Opening of Ski Run Park.
10. Added new special events included Story Time with a Mermaid, Pumpkin Patch Splash, Easter Egg Splash and Dash, and Winter Festival of Lights gingerbread house competition.
11. Parks Maintenance improvement projects for Police Department landscaping.
12. Parks & Recreation launched a social media campaign to market programs and services.
13. The Arts, Culture & Tourism Commission completed a three-year work plan, hosted two exhibitions at the airport, approved ten public art murals, commissioned a sculpture to be installed in summer 2025 at Lakeview Commons and offered a micro-grants program to support local arts projects.

FY 2025/26 Department Goals and Objectives

1. Expand programming in preparation for new Recreation Center. Hire and train lifeguard and recreation staff for new Recreation & Aquatics Center.
2. Increase support for Parks Maintenance team to offer a higher level of service.
3. Highlight Department programs and offerings through marketing.
4. Complete purchases for furniture, fixtures and equipment for the new Recreation & Aquatics Center.
5. Develop new events and partner event opportunities.
6. Collaborate with El Dorado County on Senior Services.

Performance Measures

Strategic Priority 1.2: Mid-Town Revitalization (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
New Recreation and Swim Complex completed.	90%	90%	n/a
Bijou/Al Tahoe Area Plan update completed.	100%	100%	n/a

Strategic Priority 2.1: Parks and Recreation Master Planning (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Number of recreation programs consistent with the new facility program plan expanded.	20	39	n/a
Number of full-time staff in Aquatics consistent with new facility operations plan.	2	3	n/a
Open golf course and campground by Memorial Day through Oct 1 weather permitting.	100%	100%	n/a

Strategic Priority 2.2: Equitable Access (From 2023-2028 Strategic Plan)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Create low to no cost recreation programs and promote accessibility at parks facilities.	6	16	n/a
Improve aesthetics of high visibility City parks and right of ways.	100%	100%	n/a
Opportunities identified to promote health and wellness, combat childhood obesity, and encourage active lifestyles.	4	14	n/a
Evaluate option to develop a park or community garden in every neighborhood	40%	100%	n/a

Strategic Priority 4: Grow and Diversify the Economy

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
4.3 Strive to develop 51 events per year in coordination with partners.	n/a	n/a	100%

Strategic Priority 7: Recreation and Equitable Access for All

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
7.1 Complete the new Recreation and Swim Complex and maintain the current complex in the meantime.	n/a	n/a	100%
7.4 Evaluate public pier options.	n/a	n/a	50%
7.5 Evaluate the possibility of building and maintaining a park in every neighborhood (pocket parks).	n/a	n/a	100%
7.6 Partner for Senior Services.	n/a	n/a	50%
7.7 Continue to improve access for people of all abilities to all public spaces.	n/a	n/a	100%

Department Goal 1: Expand Programming in Preparation for New Recreation Center (2024/25)

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Expand recreation programming - Youth basketball league, flag football league, mini-mountain movers & First Tee golf.	7	11	n/a
Expand partnerships - Accessible Yoga, Turkey Trot, Boo Bash.	4	6	n/a
Recruit and certify lifeguard staff.	3	12	n/a

Department Goal 1: Expand Programming in Preparation for New Recreation Center

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Develop new programs and partnerships.	n/a	n/a	10
Recruit and train lifeguards and recreation instructors.	n/a	n/a	15

Department Goal 2: Offer a High Level of Service in Parks Maintenance and Operations

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Parks assumed forestry responsibilities citywide and will respond to projects as needed.	100%	100%	100%
Promote community volunteerism through park maintenance volunteer events with partnerships.	100%	100%	n/a

Department Goal 3: Highlight Department Programs and Offerings through Marketing

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Create & publish Program Guide to market Parks & Recreation services, programs & partnerships.	100%	100%	100%
Create a robust social media presence for marketing services and programs.	n/a	n/a	100%

Department Goal 4: Complete Purchases for Furniture and Equipment for New Recreation Center

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Complete furniture and equipment purchases for new Recreation Center.	n/a	n/a	100%

Department Goal 5: Develop New Events and Partner Event Opportunities.

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Number of new events and partner events developed.	n/a	n/a	51

Department Goal 6: Collaborate with the County on Senior Services

Measure	2024/2025 Target	2024/2025 Actual	2025/2026 Target
Partner with the County on Senior Services.	n/a	n/a	100%

Revenues and Expenditures by Fund Type and Category

Parks and Recreation Department

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	% Change from Prior Year	\$ Change from Prior Year
General Fund							
Revenues							
Operating Revenues	654,279	774,057	1,059,366	1,127,400	1,666,097	48%	538,697
Transfers In	49,459	-	-	0	700,000	100%	700,000
Revenues Total	703,739	774,057	1,059,366	1,127,400	2,366,097	110%	1,238,697
Expenditures							
Personnel Services	1,798,460	2,025,242	2,701,041	3,231,654	3,874,656	20%	643,002
Contractual Services	147,142	137,542	155,899	315,031	588,106	87%	273,075
Other Operating	790,924	961,330	1,176,329	1,224,533	1,593,531	30%	368,998
Capital Outlay	93,646	127,350	329,845	286,896	269,651	-6%	(17,245)
Transfers Out	76,740	74,897	71,942	120,000	120,000	0%	-
Expenditures Total	2,906,912	3,326,362	4,435,057	5,178,114	6,445,944	24%	1,267,830
Net Rev (Exp) General Fund	(2,203,173)	(2,552,305)	(3,375,691)	(4,050,714)	(4,079,847)		
Special Revenue Fund							
Revenues							
Operating Revenues	3,436,704	4,071,326	4,429,767	4,080,400	4,028,400	-1%	(52,000)
Transfers In	264,034	166,716	140,000	205,000	180,000	-12%	(25,000)
Revenues Total	3,700,738	4,238,042	4,569,767	4,285,400	4,208,400	-2%	(77,000)
Expenditures							
Personnel Services	4,648	8,926	16,122	27,081	27,057	0%	(24)
Contractual Services	5,880	8,775	6,647	483,450	483,450	0%	(0)
Other Operating	150,440	240,321	277,267	252,825	259,825	3%	7,000
Capital Outlay	50,000	50,000	50,000	50,000	50,000	0%	-
Debt Service/Leases	59,648	59,636	58,754	60,040	60,041	0%	1
Transfers Out	5,468,882	1,371,042	4,746,615	15,090,199	15,820,949	5%	730,750
Expenditures Total	5,739,497	1,738,700	5,155,404	15,963,595	16,701,322	5%	737,727
Net Rev (Exp) Special Rev. Fund	(2,038,759)	2,499,341	(585,637)	(11,678,195)	(12,492,922)		
FTE's	13	14	14.75	16.84	21	25%	



Fiscal Year 2025-2026

Proposed Budget Presentation

City Council Budget Workshop
August 26, 2025



City Council Strategic Priorities 2025-2030



Ability for Everyone Who Works Here to Live Here

Efficient Government

Ensure Public Safety

Grow and Diversify the Economy

Improve Transportation

Protect the Natural Environment

Recreation and Equitable Access for All

Budget Calendar - April 2025 to September 2025

CITY OF SOUTH LAKE TAHOE FISCAL YEAR 2025/2026 BUDGET DEPARTMENTAL BUDGET CALENDAR

ITEM	DETAILS	2025 DUE DATES
APRIL - MAY		
Payroll Account Distributions forms sent to Departments	Departments verify and update employee salary distributions	April 4
2025/2026 Budget Instructions and Forms sent to Departments	Departments begin developing 2025/2026 budget requests	April 14
Distribution forms due to Finance	Departments return updated salary distribution forms	May 9
Budget Module is open to Departments for entry	Departments enter their budget requests using Budget Module	April 28 - May 14
Draft 2025/26 CIP Recommendation	Public Works Dept presents Draft 2025/26 CIP Recommendation to City Council	May 6
Budget Module update and electronic backup forms due to Finance	Departments complete updating budgets in Budget Module, submit electronic budget backup forms	May 14
2025/2026 Budget narratives sent to Departments	Departments begin updating description of services, goals, objectives, and performance measures for 2025/2026 Budget document	May 15
JUNE - JULY		
Departmental Budget Reviews with City Manager	Departments meet with City Manager and/or Finance Director for preliminary review of budget requests for 2025/2026 Budget	June 10 - June 20
Budget narratives due to Finance	Departments submit updated Budget narratives in Word format	June 20
Completion of Proposed 2025/2026 Budget	Proposed 2025/2026 Budget is completed based on changes and recommendations from Preliminary Budget Review meetings	July 18
AUGUST - SEPTEMBER		
City Council Meeting - Budget Workshop	Presentation of proposed 2025/2026 Budget to City Council for review and discussion	August 26
City Council Meeting	Adoption of 2025/2026 Budget	September 9

City of South Lake Tahoe FY 2025-2026 Budget Presentation August 26, 2025

General Information and Budget Approach

- A budget is the financial plan for the year
- The City adopts an annual budget (one fiscal year)
- The City's fiscal year = October 1st through September 30th
- Matches resources with expenses
 - Total Expenditures shall not exceed Revenues
 - General Fund Unassigned Fund Balance appropriated only for one-time expenditures
- Ensures money spent is available
- Continuing Appropriations
 - Unspent Capital Project and Grant Appropriations are carried forward to the next fiscal year
- Helps maintain fiscal control and sustainability – once adopted, the budget between funds can only be adjusted by City Council
- Incorporates a long-term perspective – includes Five-Year financial forecast update for 2026 through 2031
- Facilitates financial discussions: what are our priorities, what core services do we want to fund? What do we want to accomplish in the next year?

Budget Fund Types

Governmental Funds

- General Fund – “Checking Account”; fewer restrictions
- Special Revenue Funds – “Savings/Money Market /Gift Account”; funding restricted or limited by regulations, statute, code, funder, etc.
- Debt Service Fund – “Mortgage/Vehicle/Other Loan/Debt Account”; non-discretionary, legal obligations
- Capital Project Funds – “Construction Account”

Proprietary Funds

- Enterprise Funds – account for operations similar to private enterprise
- Internal Service Funds – account for goods/services provided by one department to other departments of the City, on a cost reimbursement basis

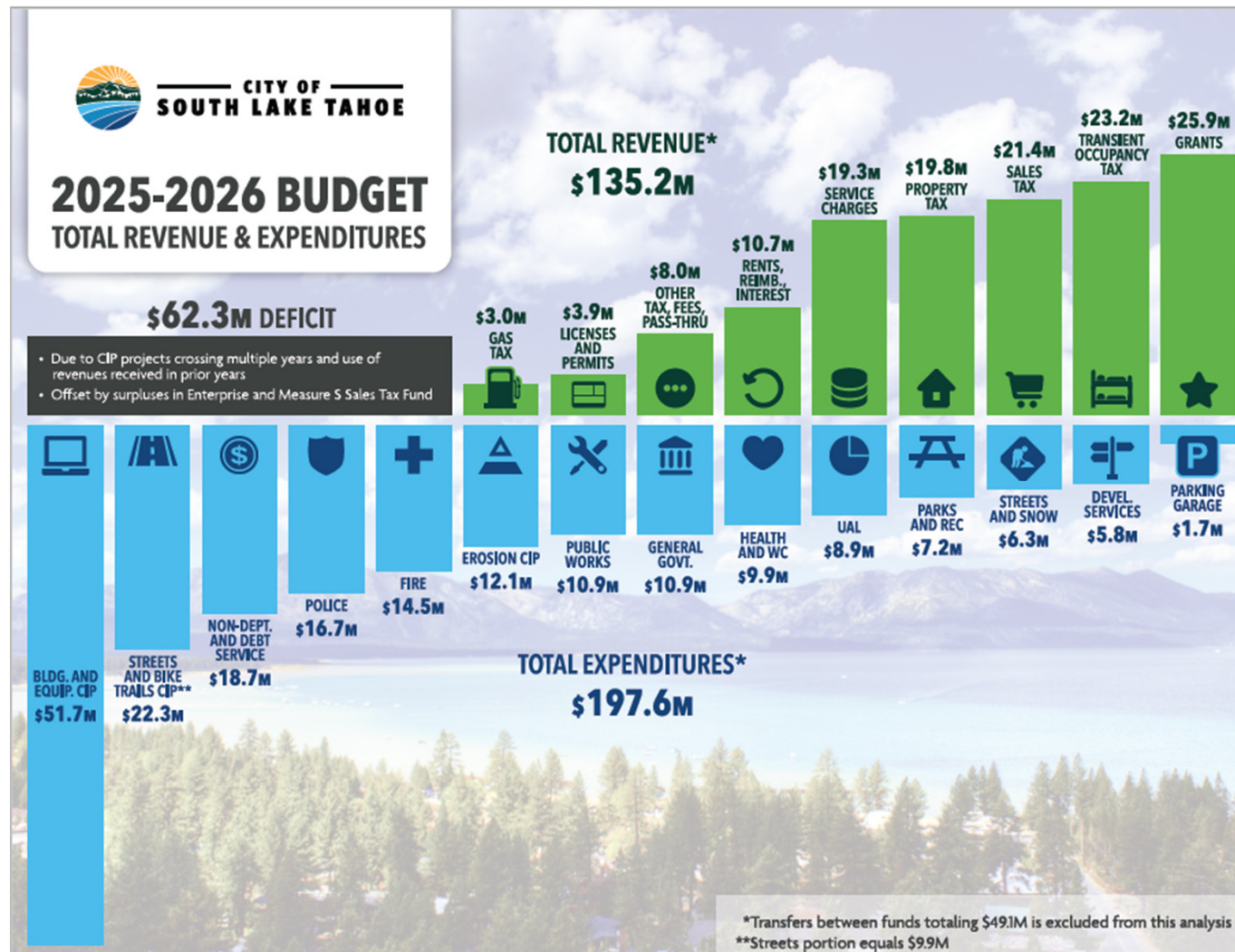
Fiduciary Funds – used in situations where the City is acting in a fiduciary capacity as a trustee or custodian of funds

FY 2025 RECOMMENDED BUDGET - HIGHLIGHTS



- Approximately 66% of the General Fund Budget for the upcoming year is allocated to personnel costs.
- Assumes prepayment of the Unfunded Accrued Liability (UAL), resulting in savings of \$306K (\$132K net of interest earnings)
- The total General Fund pension cost is \$11.5 million. Normal cost rates for Safety Classic tiers show marginal increases, while the Miscellaneous and Safety PEPRAs rates have decreased by 8.58% and 0.67%, respectively. New actuarial reports require a \$251K increase to the UAL, which will be requested at mid-year.
- Health plan rates are budgeted with a 20% increase for nine months of FY 2025.
- Funding for major capital improvements, in-house street repairs, and expanded snow removal operations is provided through the General Fund, Measure S Sales Tax, grants, and other available funding sources.
- FY 2026 budget allocates \$500K toward deferred maintenance needs.
- Includes funding for several City Council Strategic Priorities.
- Five new full-time equivalent (FTEs) positions are requested, offset by the elimination of 1.5 FTEs.
- Inflation was 2.7% in July 2025, with the 12-mo low at 2.3% in April 2025. The Federal Reserve has maintained interest rate at 4.25%-4.5% throughout 2025, after beginning rate cuts in September 2024 from a peak of 5.25%-5.5% in July 2023.
- City Code and Financial Policy require maintaining a 25% operating reserve, equating to \$16.3 million for FY 2026.

Visualizing the City's 2025-2026 Proposed Budget (All Funds)

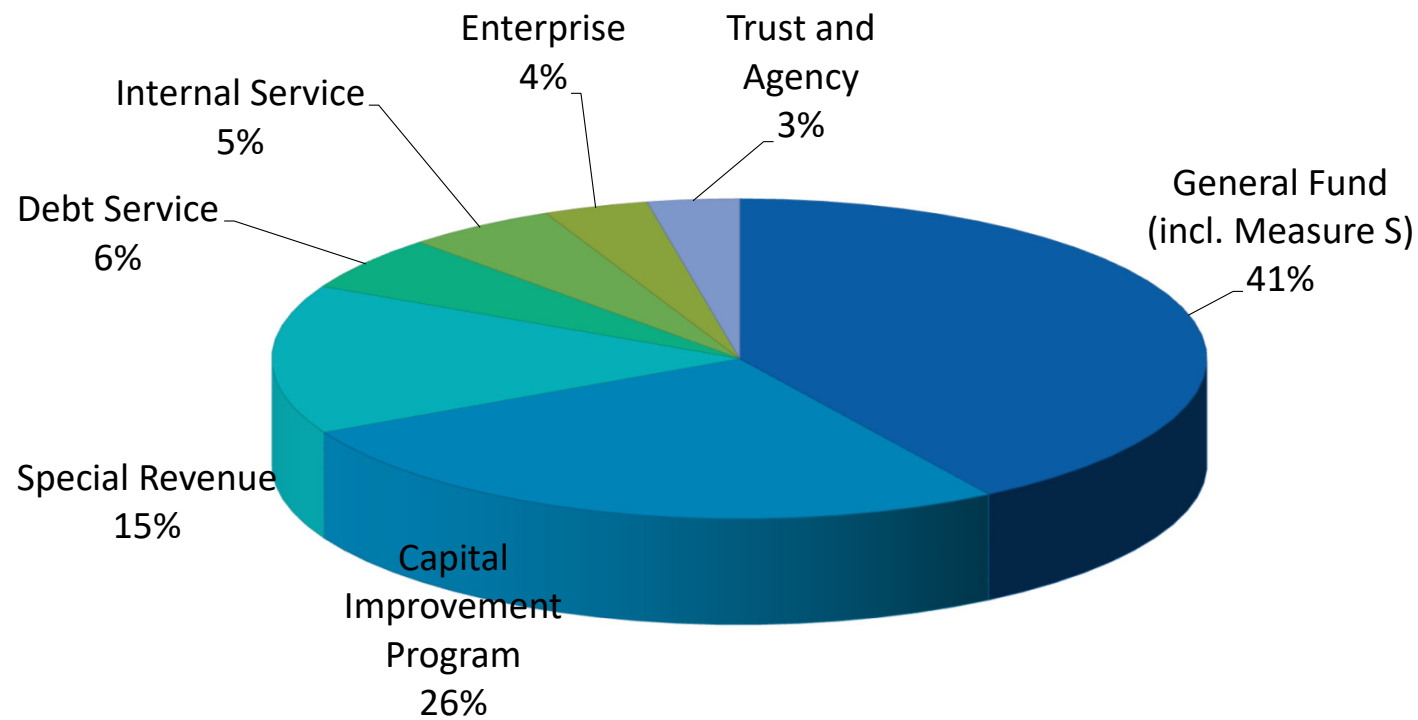


FY 2026 Budget Analysis by Fund - Summary

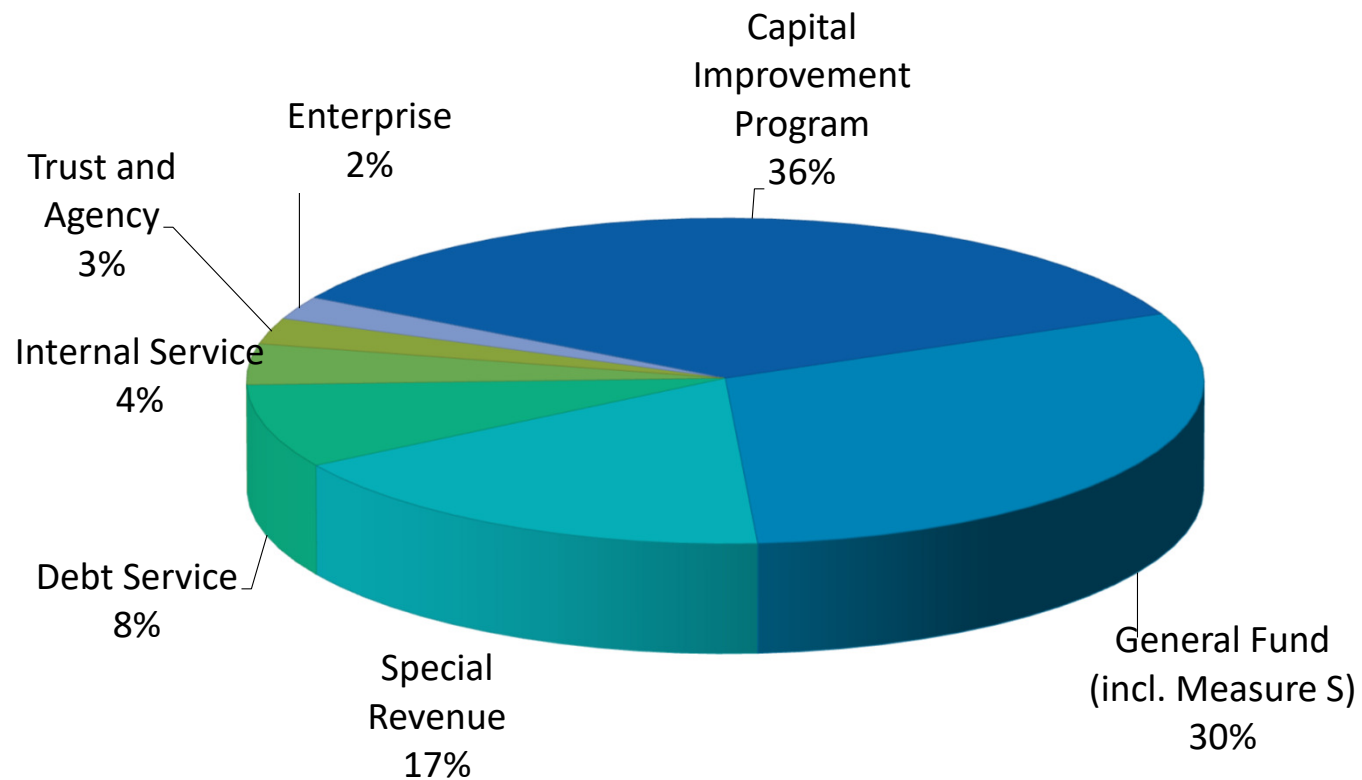
REVENUES						EXPENSES					Increase to/ (Use of) Fund Balance
Fund Type	2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	Budget 2025-26 vs. 2024-25		2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	Budget 2025-26 vs. 2024-25		
				\$ Variance	% Variance				\$ Variance	% Variance	
General Fund (incl. Measure S)	70,394,168	70,113,514	75,732,431	5,618,917	8%	71,053,715	79,056,811	75,184,205	(3,872,606)	-5%	548,226
Special Revenue	22,773,976	28,039,402	27,816,419	(222,983)	-1%	29,359,719	41,276,307	42,294,740	1,018,433	2%	(14,478,321)
Enterprise Funds	3,777,971	5,829,294	6,681,809	852,515	15%	5,535,068	6,453,641	5,702,284	(751,357)	-12%	979,525
Internal Service	6,696,372	7,339,880	9,603,508	2,263,628	31%	5,979,457	7,339,880	10,020,508	2,680,628	37%	(417,000)
Debt Service	11,216,447	8,468,732	10,189,990	1,721,258	20%	26,258,213	43,985,766	20,390,523	(23,595,243)	-54%	(10,200,533)
Capital Improvement Program ^[1]	42,717,108	92,501,712	48,475,900	(44,025,812)	-48%	38,254,533	110,565,072	86,662,352	(23,902,720)	-22%	(38,186,452)
Trust and Agency	6,698,792	6,926,326	5,856,965	(1,069,361)	-15%	4,391,683	6,564,096	6,438,720	(125,376)	-2%	(581,755)
Total Budget	164,274,835	219,218,860	184,357,022	(34,861,838)	-16%	180,832,389	295,241,573	246,693,332	(48,548,241)	-16%	(62,336,310)

^[1] FY 2025-26 CIP Revenues and Expenses include estimated carry-forward of prior year CIP projects.

FY 2026 Budget - Revenues by Fund Type



FY 2026 Budget - Expenses by Fund Type

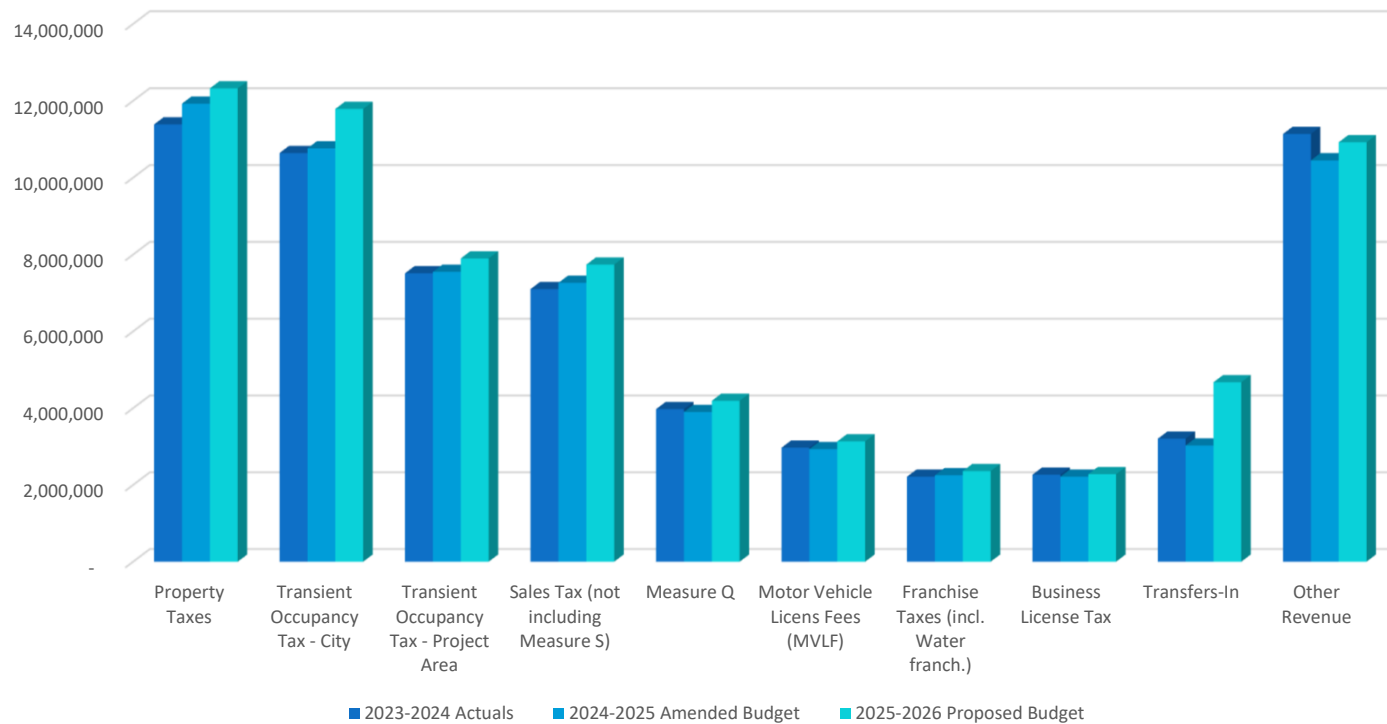


FY 2026 General Fund Revenues 3-year Comparison

Revenue Type	2025 Revenue Stats	2023-2024 Actuals	As % of Total	2024-2025 Amended Budget	As % of Total	2025-2026 Proposed Budget	As % of Total	\$ Difference 2025-26 to 2024-25
Property Taxes	44,888 parcels (incl. timeshares)	11,384,911	18%	11,925,000	19%	12,322,000	18%	397,000
Transient Occupancy Tax - City	10%	10,641,698	17%	10,762,562	17%	11,787,563	18%	1,025,001
Transient Occupancy Tax - Project Area	10% + 2%	7,513,043	12%	7,550,000	12%	7,900,000	12%	350,000
Sales Tax (not including Measure S)	7.25% rate (excl. 1% Measure S)	7,101,512	11%	7,264,000	12%	7,737,140	11%	473,140
Measure Q	0.5% of purchases within City Limits	3,972,886	6%	3,900,000	6%	4,191,000	6%	291,000
Motor Vehicle Licens Fees (MVLF)	2004: replaced with a like amnt of prop tax	2,969,117	5%	2,933,780	5%	3,133,000	5%	199,220
Franchise Taxes (incl. Water franch.)	7 franchisees	2,214,663	4%	2,250,000	4%	2,360,000	4%	110,000
Business License Tax	over 3,800 businesses	2,266,963	4%	2,215,000	4%	2,278,930	3%	63,930
Transfers-In	some are on reimbursement basis ⁽¹⁾	3,203,557	5%	3,028,039	5%	4,674,281	7%	1,646,242
Other Revenue	Fire, Police, Bldng/Planning, Recreation	11,136,505	18%	10,450,133	16%	10,920,517	16%	470,384
Total Revenues		62,404,855	100%	62,278,514	100%	67,304,431	100%	5,025,917

⁽¹⁾ Majority of these Transfers-In are transfers from Measure S Sales Tax General Fund.

FY 2026 General Fund Revenues 3-year Comparison



FY 2026 General Fund Expenditures 3-year Comparison

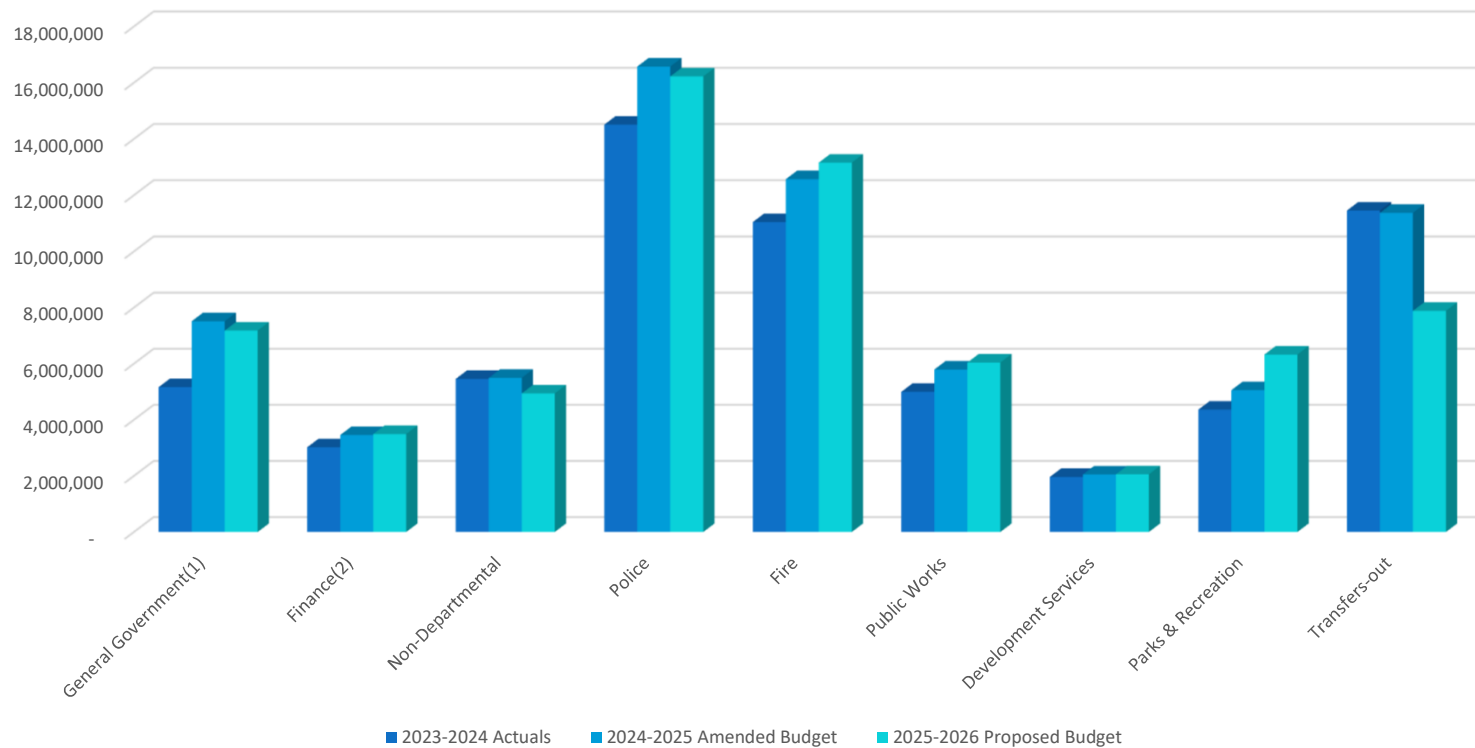
General Fund Actual and Budgeted Expenditures Comparison

Department	2023-2024 Actuals	As % of Total	2024-2025 Amended Budget	As % of Total	2025-2026 Proposed Budget	As % of Total	\$ Difference 2025-26 to 2024-25
General Government ⁽¹⁾	5,165,654	8%	7,513,827	11%	7,181,273	11%	(332,554)
Finance ⁽²⁾	3,020,976	5%	3,456,840	5%	3,492,660	5%	35,820
Non-Departmental	5,458,541	9%	5,495,961	8%	4,939,893	7%	(556,068)
Police	14,508,707	24%	16,575,473	24%	16,223,618	24%	(351,855)
Fire	11,044,043	18%	12,569,362	18%	13,158,394	20%	589,032
Public Works	4,997,536	8%	5,792,084	8%	6,041,503	9%	249,419
Development Services	1,963,178	3%	2,052,162	3%	2,055,511	3%	3,349
Parks & Recreation	4,363,114	7%	5,058,114	7%	6,325,943	9%	1,267,829
Transfers-out	11,454,062	18%	11,373,960	16%	7,885,636	12%	(3,488,324)
Total Expenditures	61,975,811	100%	69,887,783	100%	67,304,431	100%	(2,583,352)

⁽¹⁾ Includes City Council, City Clerk, City Manager's Office, City Attorney, City Treasurer, and Sustainable SLT Program

⁽²⁾ Includes Information Technology

FY 2026 General Fund Expenditures 3-year Comparison



FY 2026 General Fund Expenditures By Department and Category

Expenditure Category	General Government ⁽¹⁾		Finance ⁽²⁾		Non- Departmental ⁽³⁾		Police		Fire		Public Works		Development Services		Parks and Recreation		Total	
	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.	\$	% of total expendit.
Personnel Cost	3,449,742	5%	2,322,333	3%	3,004,724	4%	14,928,232	22%	11,391,173	17%	3,904,070	6%	1,612,386	2%	3,874,656	6%	44,487,316	66%
Contractual Services	901,838	1%	496,080	1%	1,229,754	2%	188,200	0%	904,310	1%	945,500	1%	360,600	1%	588,106	1%	5,614,388	8%
Other Operating	2,811,795	4%	200,050	0%	667,710	1%	774,666	1%	803,211	1%	1,034,045	2%	62,575	0%	1,593,531	2%	7,947,583	12%
Capital Outlay	90,300	0%	439,500	1%	-	0%	332,520	0%	59,700	0%	157,887	0%	19,950	0%	269,651	0%	1,369,508	2%
Debt Services	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Transfers-Out	16,173	0%	-	0%	7,749,463	12%	-	0%	-	0%	-	0%	-	0%	120,000	0%	7,885,636	12%
Totals	7,269,848	11%	3,457,963	5%	12,651,651	19%	16,223,618	24%	13,158,394	20%	6,041,502	9%	2,055,511	3%	6,445,944	10%	67,304,431	100%

⁽¹⁾ Includes City Council, City Clerk, City Manager's Office, City Attorney, and City Treasurer

⁽²⁾ Includes Information Technology

⁽³⁾ Includes Transfers-Out

FY 2026 General Fund – Personnel Cost

Department	Salaries	Benefits	Total ⁽³⁾	% of Total	# of GF FTEs ⁽⁴⁾	FTEs - All Funds	% of Total
General Government ⁽¹⁾	\$ 1,909,886	\$ 895,548	\$ 2,805,434	9%	19.90	20.00	9%
Finance ⁽²⁾	1,573,333	723,271	2,296,604	7%	14.00	14.00	6%
Police	7,406,076	3,675,174	11,081,250	34%	59.70	74.00	32%
Fire	5,617,280	2,795,425	8,412,705	26%	41.00	42.00	18%
Public Works	2,454,249	1,129,136	3,583,385	11%	23.50	42.00	18%
Development Services	1,391,497	540,479	1,931,976	6%	10.65	16.00	7%
Parks and Recreation	1,835,379	1,018,469	2,853,849	9%	19.80	21.00	9%
Vacancy Factor	(600,000)	-	(600,000)	-2%	-	-	0%
	<u>\$ 21,587,700</u>	<u>\$ 10,777,503</u>	<u>\$32,365,202</u>	<u>100%</u>	<u>188.55</u>	<u>229.00</u>	<u>100%</u>
Total GF Budgeted Expenditures			\$67,304,431				
Permanent Employees' Salaries and Benefits as a % of Total Expenditures			48%				

⁽¹⁾ Includes City Council, City Clerk, City Manager's Office, City Attorney, and City Treasurer

⁽²⁾ Includes Information Technology

⁽³⁾ Excludes the following General Fund personnel-related costs: \$8,326,374 for UAL, \$3,108,113 for temporary and overtime costs, \$150,000 for reimbursable overtime, \$360,180 for additional health insurance increases, and \$177,448 in other miscellaneous personnel costs. When included, total General Fund personnel costs equal \$44,487,317, or 66% of the total General Fund budget. This excludes a transfer out to the Health Insurance Fund for the Special Assessment Payment.

⁽⁴⁾ FTE - Full Time Equivalent

FY 2026 General Fund – Transfers-Out

<u>TRANSFER-OUT TO:</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	<u>Actuals</u>	<u>Amended Budget</u>	<u>Proposed Budget</u>
GENERAL FUND	2,314.23	16,173.00	16,173.00
PW VEHICLE REPLACEMENT	180,000.00	-	-
ARTS - PUBLIC ART	-	130,000.00	22,000.00
STREETS FUND	1,006,824.00	750,045.00	749,380.00
SNOW FUND	937,037.00	554,000.00	710,244.00
DEBT SERVICE FUND	3,537,610.00	3,225,375.00	3,387,775.00
HOUSING FUND	400,000.00	140,000.00	860,416.00
CITY CIP FUND	4,657,135.00	5,680,367.00	400,000.00
HEALTH INSURANCE FUND	1,300.00	-	718,210.00
STORM WATER MANAGEMENT PROGRAM FUND	237,400.00	250,000.00	225,938.00
HOUSING LT RENTAL INCENTIVE	9,000.00	90,000.00	-
TRANSIT CENTER	65,000.00	-	-
RETIREE SAVINGS	50,000.00	45,000.00	30,000.00
SKI RUN BID	11,500.00	11,000.00	13,500.00
ICE ARENA	75,000.00	145,000.00	120,000.00
PARKING MANAGEMENT	-	5,000.00	-
LONG TERM CAPITAL REPLACEMENT FUND	100,000.00	200,000.00	500,000.00
CLEAN TAHOE	12,000.00	12,000.00	12,000.00
VHR PROGRAM	100,000.00	-	-
CAMPGROUND LT CAPITAL REPLACEMENT FUND	71,942.00	120,000.00	120,000.00
	<u>\$ 11,454,062</u>	<u>\$ 11,373,960</u>	<u>\$ 7,885,636</u>

City of South Lake Tahoe FY 2025-2026 Budget Presentation August 26, 2025

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Measure S Sales Tax General Fund

Measure S Sales Tax General Fund	2023-2024 Actuals	As % of Total	2024-2025 Amended Budget	As % of Total	2025-2026 Proposed Budget	As % of Total	\$ Difference 2025-26 to 2024-25
REVENUES							
Measure S Sales Tax	7,933,783	99%	7,800,000	99%	8,382,000	99%	582,000
Transfers-in	9,506	0%	-	0%	-	0%	-
Interest	46,023	1%	35,000	1%	46,000	1%	11,000
Revenues Totals	7,989,312	100%	7,835,000	100%	8,428,000	100%	593,000
EXPENDITURES and FINANCING USES							
Technical Services	6,413	1%	10,000	1%	10,000	1%	-
Transfer out to/for:							
Capital Improvement Program (CIP)	4,180,000	46%	4,597,000	49%	3,500,000	43%	(1,097,000)
Debt Service - Communication System	554,643	6%	554,643	6%	-	0%	(554,643)
Debt Service - Snow Removal Equipment	602,721	7%	602,721	7%	800,790	10%	198,069
General Fund - Safety Personnel and Equip.	1,755,850	19%	1,664,078	18%	1,712,550	22%	48,472
Sidewalk Snow Removal	126,000	1%	161,234	2%	132,635	2%	(28,599)
Snow Removal Operations	-	0%	500,000	5%	700,000	9%	200,000
South Shore Fuels Reduction Program	37,844	1%	-	0%	-	0%	-
Storm Water Program	136,054	1%	99,352	1%	-	0%	(99,352)
Streets repairs (in-house)	-	0%	630,000	7%	1,023,798	13%	393,798
Vehicle and Equipment Replacement	1,678,379	18%	350,000	4%	-	0%	(350,000)
Expenditures Totals	9,077,904	100%	9,169,028	100%	7,879,773	100%	(1,289,255)

City of South Lake Tahoe FY 2025-2026 Budget Presentation August 26, 2025



Departmental Budget Highlights

2025-2026 Budget

City Council

Elected Five-member Council

- City-wide policy makers
- Strategic Goals and Objectives

2025-2026 Budget

- Annual Granicus Agenda Management System Contract
- Spanish interpreter

City Clerk

Ensures Open and Public Legislative Process

- Disseminates Information
- Ensures access, integrity and preservation of historical records of the City
- Posts Public Notices
- Files Candidates and Measures for City Elections

2025-2026 Budget

- Budget of \$41K (excluding salaries and benefits).
- Bulk of funding for expenditures on public transparency (Online Document Portal, Public Noticing). Elections cost estimated at \$30K is not included (due in 2026-2027).
- Department consists of two employees (City Clerk and Assistant City Clerk).
- Department continues to run hybrid City Council and Planning Commission meetings allowing remote participation and Spanish translation services.

City Attorney's Office

Handles All Legal Activity for the City and Administers City Risk Management Program

- Provides legal advice to officials and employees, oversees litigation involving City
- Workers comp oversight, ADA Coordinator, worker safety oversight, liability claims, and insurance procurement

2025-2026 Budget

- Made cuts where possible
- Minimize outside counsel costs
- City Attorney Department supports all strategic goals

City Manager's Office

Oversees All City Departments plus

- Communications and Government Relations
- Human Resources (employee relations, labor relations/negotiations, city-wide recruitment process, employee recordkeeping)
- Sustainability, Facilities and Efficiency Upgrades
- Data, Innovation and GIS division
- Transit
- Business Retention and Expansion/Economic Development

2025-2026 Budget

- Focus on City Council Strategic Plan Implementation
- Public messaging, engagement and education
- 2026 National Community Survey

Finance Department (including IT)

All day-to-day accounting functions, including accounts payable and receivable, payroll, fixed assets, as well as:

- Budget and financial management
- Financial policies, reporting and internal control
- Revenue collection
- Cash management
- Debt management and debt financing
- Grant management
- Purchasing
- Information Systems
- Finance support to City Manager, City Council, departments, employees, oversight boards

2025-2026 Budget

- Active, targeted pursuit of grant funding (in FY 2025 applied for 8 grants totaling over \$2.8m; received 6 awards for a total of \$2.1m, 1 under review totaling \$650K)
- Complete the City's main financial software upgrade
- Continue strengthening IT cybersecurity posture, risk assessments and security awareness activities. Requesting (1) Information System Technician position.
- Improved support to City departments and the City's growing workforce - 33% increase in FTEs (55 new FTEs since 2014). Requesting (1) Administrative Assistant position.

Police Department

City-wide Police Operations:

- Operations Division
 - Patrol
 - STACS
 - School Resource Officer
 - Boat Patrol
 - Crisis Response Unit
- Support Division
 - Detectives
 - Homicide
 - Sexual assault
 - Child crimes
 - Property crimes
 - Cannabis Control
 - CSO
 - Veh. / Nuisance Abatement
 - Parking Amb. / Enforcement
 - VHR Permit/Invest./ Enforcement
 - False Alarm Enforcement
 - Evidence
 - Records
 - Joint Dispatch Center
 - Background Investigations
- Administration

2025-2026 Budget

- Three Patrol cars – end of life Ford Explorers
- Body Worn & In Car Camera, Axon software support
- Investigation and Administration software support
- Parking Garage painting and lights
- Staff allocations for VHR enforcement
- Continue to support POST training standards for police officers

Fire Department

South Lake Tahoe Fire Rescue:

- Operations Division
 - Suppression
 - EMS
 - Rescue
 - Training
 - Special Operations
- Prevention Division
 - Fire Marshal/BC
 - Fire Inspector II
- Fuels Division
 - Capacity Building for fuels reduction projects
 - Defensible Space Inspectors
 - Chipping Crew
- Administration

2025-2026 Budget

- Operations
 - Establish Deputy Chief of Operations position
 - Move forward with full SCBA replacement plan
 - Build specifications and purchase new Type I Engine
 - High Priority and Investment into FF Physical and Behavioral Health
 - Replace 3 light duty vehicles which are at end of life
- Prevention Division
 - Expand inspection capacity with Def. Space Inspectors
 - Public Education
 - Firewise Communities
 - Commercial Fire Inspection Program Improvements
- Fuels Division
 - Finalize implementation grant with CTC and Lake Valley for capacity building
 - Secure funding for fuels reduction projects for evacuation routes out of the City

Public Works

Divisions/Functions/Structure 2025-2026

1. Public Works Administration
 - Solid Waste JPA
 - Transit Service Coordination
2. Engineering and Facilities Division
 - Facilities Program
 - Facilities Maintenance Division
 - Complete Streets and Stormwater Program
 - Engineering
 - CIP Program Development
 - Construction
3. Street Maintenance
 - Roadway Repair
 - Snow Operations
 - Stormwater Compliance
4. Fleet Maintenance
5. Airport Division

Public Works

2025-2026 Budget Highlights

Staffing

- Re-classification of two Associate Engineers to Project Managers (Currently FTE Staff)
- Adding classification of Senior Civil Engineer for staffing flexibility

Contract Services

- Snow Management for City-owned Parking Lots, Airport, Lisa Maloff Way, and Sidewalk) – Recommend to contract with Trella Tahoe, under the 5-year Agreement, with the addition of a new Rec. Center Parking Lot and Library \$441,916.00
- Contract City Engineer and Traffic Engineer (Carry Forward)
- Contract On-Call Labor Compliance (allocated in CIP)
- Contract On-call Material Testing and Inspection (allocated in CIP)

Equipment

- Four John Deere Graders (\$2,286,760); One Freightliner Sander (\$420,500.00) for Streets; One Chevrolet 1500 (\$48,971.00); One Chevrolet 2500 (\$63,584.00) for Facilities; and one General Pool Vehicle – Hybrid (53,213) – Parks Department Equipment and Vehicles not shown here.
- Purchase of 1 Grader, 1 Sander, 2 trucks, and 1 car will be funded by interest earnings, auction proceeds and snow removal special assessment. 3 graders will be financed.

Public Works

2025-2026 Budget Highlights – New CIP Budget Requests

- 4 New/Ongoing Projects funded in 25/26 Budget (Road Rehabilitation, El Dorado Beach Revetment, James and Elois Drainage, and Upper Bijou); **\$4 million will be strictly for paving and sealing of roads.**
- Carry Forward projects total: Around \$81 million
- 13 Projects for Future Council Action during the next six months
- Around 30 Active and ongoing projects (Fully or Partially funded)
- Total additional Budget Recommendation: **\$3.7 Million** for projects not funded in Proposed 25/26 Budget

Development Services



Planning Division



Building Division



Housing Division

2025-2026 Budget

- Permit fee revenues and service demand
- Housing Initiatives, Programs and staffing
- Area Plans
- Plan Review and Inspections
- Planning Entitlements
- Permit tracking software and process improvement
- VHR Inspections

Parks and Recreation

SLT at Play

Recreation Programs

- Recreation and Equitable Access – Serving thousands, including youths, adults & seniors with inclusive, accessible & exciting in-house, contracted & partnership programs at the Recreation Complex
- Increased aquatics and recreation programming in preparation for new Recreation & Aquatics Center
- Special Events: Live at Lakeview, Easter Egg Splash & Dash, 4th of July Parade, Movies in the Park, Multi-Cultural Celebration, Pumpkin Patch Splash, Boo Bash, Festival of Winter Lights & Gingerbread House Competition

Parks Maintenance

- 179 acres of maintained park, beach and landscaped areas
- 14 miles of bike trail maintenance & snow removal
- Police Department landscaping makeover
- Forestry management

2025-2026 Budget

- New Recreation & Aquatics Center operational budget
- Requesting (2) Maintenance Technician III's & (1) Recreation Supervisor
- SLT at Play marketing
- Special Events
- Parks maintenance & forestry projects
- Bijou Golf Course
- Campground by the Lake
- Arts, Culture & Tourism Commission
- Parks & Recreation Commission

General Fund – Undesignated Fund Balance Activity through 8/12/2025 and Projections for 9/30/2025

Beginning Fund Balance @ 10/01/2024	\$ 35,835,007
Less: Unspendable amounts at the beginning of the fiscal year	
Non-Spendable (advances, encumbrances, prepaids, inventories, committed)	(7,898,774)
Restricted - General Liability Claims	(500,000)
25% Reserve	(14,769,729)
ARPA	(100,000)
Set-aside for projected budget deficit per Resolution 2023-077	(2,000,000)
Set-aside for Affordable Housing Project (Loan to Novin) per comm survey	(1,000,000)
Available for 2024-2025 Expenditures	\$ 9,566,504
Activity during FY 2024-2025:	
FY24/25 Adopted budget usage of reserves per community survey, ccm 8.27.24	(500,000)
FY24/25 increase to contributions to SSTMA for micro-transit, ccm 9.10.24	(500,000)
Axon Body Worn Camera's purchase yr 1 payment, ccm 9.10.24	(197,033)
City Council/City Treasurer Compensation increase, ccm 9.24.24 & 10.22.24	(5,072)
Carryforward Encumbrances, net, ccm 10.22.24	(1,254,374)
Willdan Energy Project funding, ccm 11.5.24	(2,097,426)
HSIP grant match, ccm 11.5.24	(11,410)
ARPA funding transfer for Arts project, ccm 11.19.24	(100,000)
Lakeside Residential Neighborhood RPPP implementation, ccm 11.19.24	(17,500)
Grants Rev&Exp Roll Forward & True up 12.29.24	14,417
SRO agreement with LTUSD, adopted budget rev increase, ccm 1.14.25	7,056
Agreement Extension with Placement, ccm 1.28.25	(90,000)
CalOES grant for LVF transfer for staff time increase, ccm 2.25.25	85,942
Pay for Success Agreement with LVF, ccm 2.25.25	(40,000)
Mid-Year Budget Adjustments, net, ccm 3.25.25	(2,719,224)
On Course Events addl to support 2025 Live at Lakeview, ccm 3.25.25	(5,000)
Transit JPA Startup Budget Contributions - City portion, ccm 3.25.25, contingent	(108,992)
Transit JPA Startup Budget Contributions - City portion, EDC didn't approve	108,992
Bijou Golf Course Parking Lot lease, ccm 5.6.25	(4,645)
Regan Beach grant match, ccm 6.17.25	(100,000)
El Dorado Beach Revetment project, ccm 6.17.25	(75,000)
PE/TE PSA with Lefrancois Engineering, ccm 8.12.25	(300,000)
Unencumber Grant Match set-aside	304,374
Net Usage Subtotal	(7,604,895)
Remaining Available Fund Balance @ 8/12/2025	1,961,609
Less: Increase to 25% Reserve for FY 2026 - 25% of adjusted total of \$65,070,272	(\$1,497,839)
Add: Anticipated budget expense savings and/or additional revenue above budgeted	\$1,000,000
Projected Ending Fund Balances @ 9/30/2025	\$1,463,770

City of South Lake Tahoe FY 2025-2026 Budget Presentation August 26, 2025

Grant Program and Grant Match Set- aside

- 42 approved grants for a total of \$47.6M including:
 - \$9.3 million for Tahoe Valley Greenbelt Project
 - \$3.61 million for Pioneer Trail Pedestrian Upgrades
 - \$1.7 million for Bijou Park Creek Restoration Project
 - \$2.2 million in Bike Trail Improvements
 - \$2.2 million in ARPA funding for new Recreation Center Project
 - \$10 million in Housing grants for loans to Sugar Pine Village project
 - \$5 million in other Housing supported Grants
 - \$2.5 million for Sustainable Transportation/ bike lanes, sidewalks, ADA improvements associated with Sugar Pine Village
 - \$2 million for EV charging, Sustainable Infrastructure, and solar photovoltaic system in City's Corp. Yard
 - \$2.1 million for Zero Emission Buses to Capitol Corridor
 - \$4 million total in Fire department grants for Fuel Mitigation and Defensible Space Program
 - \$421K in Sustainable Transportation Plans
 - \$1.4 million in Airport grants for Airport Master Plan, Hazardous Fuel Reduction and Pavement Management Plan
 - \$450K in Police Department law enforcement activity grants
 - \$150K in Recycling, Abatement, SB 1383, and sustainable grant programs
 - \$500K in Regan Beach Improvement Planning grant
- Established Grant Match Set-aside process in October 2021
 - Grant Match Set-aside Balance is \$33,148.

City Code Section 3.25.020 - General fund committed reserve policy

- Establishes a general fund committed reserve equal to 25 percent of the annual budgeted general fund expenditures appropriations in each fiscal year.
- Purpose is “to provide with sufficient working capital and a comfortable margin to provide one-time or temporary financing for the following purposes:
 - a) When the city faces economic recession/depression and the city must take budget action.
 - b) When the city is impacted by a natural disaster or any other emergency.
 - c) When the city experiences unexpected declines in revenues and/or when unpredicted large one-time expenditures arise.
 - d) When the city faces an unexpected liability created by federal or state legislative action.”
- \$16.3 million reserve requirement in FY 2026
- Projected to grow to \$18.2 million in FY 2031

Use of committed reserve

- Prior to appropriating funds from the general fund committed reserve, the city council shall find that an emergency or extraordinary need exists to justify the use of these funds.
- The following shall guide how the general fund committed reserve should be used:
 - (a) Use of the general fund committed reserve to phase into fiscal distress periods gradually, focusing on maintaining the council's strategic priorities.
 - (b) To the extent possible, use of the general fund committed reserve as the last resort to balance the city budget.
 - (c) To the extent possible, appropriations of the general fund committed reserve shall not exceed 25 percent of the reserve per year.
 - (d) The general fund committed reserve should not be used to support recurring operating expenditures.

Primary General Fund Five-Year Plan 2027 to 2031

	Actual	Total Budget	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
REVENUES BY TYPE	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Prop Tax	11,384,911	11,925,000	12,322,000	12,691,660	13,072,410	13,464,582	13,868,520	14,284,575
Transient Occupancy Tax (TOT)	10,641,698	10,762,562	11,787,563	12,141,190	12,384,014	12,538,814	12,695,549	12,854,243
Sales Tax	7,101,512	7,264,000	7,737,140	7,951,284	8,050,675	8,151,308	8,253,200	8,356,365
Transfers IN	3,203,557	3,028,039	4,674,281	3,488,869	3,675,341	3,466,265	3,695,120	3,527,137
Vehicle License Fee	2,969,117	2,933,780	3,133,000	3,226,990	3,323,800	3,423,514	3,526,219	3,632,006
Measure Q	3,972,886	3,900,000	4,191,000	4,307,000	4,360,838	4,415,348	4,470,540	4,526,422
Parks & Recreation Revenue	1,059,366	1,127,400	1,666,097	2,066,097	2,128,080	2,191,922	2,257,680	2,325,410
Project Area TOT	7,513,043	7,550,000	7,900,000	8,137,000	8,299,740	8,403,487	8,508,530	8,614,887
Other Revenue	3,473,825	3,303,629	3,029,517	2,529,517	2,329,517	2,229,517	2,529,517	2,529,517
Police Revenue	2,698,593	2,607,168	2,735,092	2,817,145	2,901,659	2,988,709	3,078,370	3,170,721
Franchise Fees	2,214,663	2,250,000	2,360,000	2,430,800	2,503,724	2,578,836	2,656,201	2,735,887
Business License Tax	2,373,475	2,275,000	2,358,930	2,429,698	2,502,589	2,577,667	2,654,996	2,734,646
Public Services Revenue	3,167,262	2,299,000	2,286,450	2,291,450	2,296,450	2,301,450	2,306,450	2,311,450
Fire Revenue	630,949	1,052,936	1,123,361	293,108	298,970	304,950	311,049	317,270
Total Revenues	\$ 62,404,855	\$ 62,278,514	\$ 67,304,431	\$ 66,801,807	\$ 68,127,806	\$ 69,036,368	\$ 70,811,941	\$ 71,920,536
EXPENDITURES BY DEPT								
Police	\$ 14,508,708	\$ 16,575,473	\$ 16,223,618	\$ 16,708,893	\$ 17,257,498	\$ 17,600,406	\$ 17,941,698	\$ 18,333,791
Fire	11,044,043	12,569,362	13,158,394	12,700,903	13,114,167	13,370,480	13,626,197	13,921,114
General Fund Transfers OUT	7,844,510	8,028,585	4,377,861	3,315,345	3,881,721	2,822,383	2,784,846	2,819,703
General Fund Transfer OUT - Debt Service	3,537,610	3,225,375	3,387,775	2,556,754	945,478	997,735	953,047	915,663
Parks and Recreation	4,435,057	5,178,114	6,445,943	7,087,043	7,762,364	8,463,195	9,181,482	9,917,678
General Government	5,167,964	7,530,000	7,197,446	7,354,409	7,506,052	7,700,175	7,899,500	8,104,172
Finance	3,020,976	3,456,840	3,492,660	3,573,984	3,649,478	3,738,459	3,829,700	3,923,259
Miscellaneous General Fund	5,456,227	5,479,788	4,923,720	5,220,918	5,553,206	5,680,817	5,801,512	5,662,399
Development Services	1,963,179	2,052,162	2,055,511	2,102,117	2,146,082	2,195,595	2,246,296	2,298,215
Public Works/Engineering	4,997,536	5,792,084	6,041,503	6,181,443	6,311,761	6,467,123	6,626,466	6,789,897
Total Expenses	\$ 61,975,811	\$ 69,887,783	\$ 67,304,431	\$ 66,801,807	\$ 68,127,806	\$ 69,036,368	\$ 70,890,745	\$ 72,685,891
Increase to / (Use of) Fund Balance	\$ 429,044	\$ (7,609,269)	\$ -	\$ -	\$ -	\$ -	\$ (78,804)	\$ (765,354)

Five-Year Plan Assumptions

MAJOR REVENUE ASSUMPTIONS					
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Property Tax	3.00%	3.00%	3.00%	3.00%	3.00%
T.O.T./Project Area T.O.T	3.00%	2.00%	1.25%	1.25%	1.25%
Sales Tax/Measure Q/Measure S	2.80%	1.25%	1.25%	1.25%	1.25%
Vehicle License Fee	3.00%	3.00%	3.00%	3.00%	3.00%
Franchise Fees	3.00%	3.00%	3.00%	3.00%	3.00%
Transfer-in from Measure S - funding for Fire and Police staffing (7 FFs, 50% of Fire Marshall/BC, 100% of Police Lt.) and Sidewalk Snow Removal	\$2.0 million	\$2.1 million	\$2.2 million	\$2.2 million	\$2.3 million
Transfer-in from Measure P for the new Recreation Center Operations	-	\$0.25 million	-	\$0.25 million	-
MAJOR EXPENSE ASSUMPTIONS					
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Salaries	2.00%	2.00%	2.00%	2.00%	2.00%
Health	5.00%	3.00%	3.00%	3.00%	3.00%
Pension	2.00%	2.00%	2.00%	2.00%	2.00%
Pension (UAL) per CalPERS actuarial estimates; assumes prepayment	\$9,495,059	\$10,281,718	\$10,406,538	\$10,506,201	\$10,375,575
Road Repairs	\$250K	\$1.15 million	\$200K	none	none
Transfers-out for other CIP Projects	none	none	none	none	none
Transfers-out for deferred maintenance	\$200K	\$280K	\$200K	\$200K	\$200K
Transfer-out to Vehicle and Equipment Replacement	none	none	none	none	none
Other Personnel Expenditures	2.00%	2.00%	2.00%	2.00%	2.00%
Other Operating Expenditures	2.00%	2.00%	3.00%	3.00%	3.00%
Contractual Services	2.00%	2.00%	3.00%	3.00%	3.00%
Capital Outlay	2.00%	2.00%	3.00%	3.00%	3.00%

Measure S Sales Tax General Fund Five-Year Plan 2027 to 2031

	Actual	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
REVENUES	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Measure S Sales Tax	7,933,783	7,800,000	8,382,000	8,614,000	8,721,675	8,830,696	8,941,080	9,052,843
Interest Revenue	46,023	35,000	46,000	40,000	30,000	40,000	40,000	10,000
Transfer - in	9,506							
REVENUES TOTAL	\$ 7,989,312	\$ 7,835,000	\$ 8,428,000	\$ 8,654,000	\$ 8,751,675	\$ 8,870,696	\$ 8,981,080	\$ 9,062,843
EXPENDITURES / FINANCING USES								
Technical Services	6,413	10,000	10,000	5,000	5,000	5,000	5,000	5,000
Transfer out for:								
PAYGO - Communications System	-	-	-	47,410	47,410	47,410	47,410	47,410
Financing - Communications System	554,643	554,643	-	-	-	-	-	-
Financing - Snow Removal Equipment	602,721	602,721	800,790	396,138	396,138	396,138	396,138	198,069
Financing - Fire Station 3 bonds	-	-	-	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Fire Station III Rehabilitation	800,000	500,000	-	-	-	-	-	-
Fire Station II Staffing	1,326,619	1,200,078	1,188,000	1,283,040	1,334,362	1,387,736	1,443,246	1,500,975
BC/Fire Marshall (vehicle, 50% funded position)	120,107	144,000	198,500	206,440	214,698	223,286	232,217	241,506
Police Lieutenant (100% funded)	309,124	320,000	326,050	339,092	352,656	366,762	366,762	366,762
Police Officer (partial year, if grant not renewed)	-	-	-	-	-	-	-	-
Police Safety Equipment	-	-	-	-	-	-	-	-
Stormwater Management Program and Project	136,054	99,352	-	50,000	50,000	-	100,000	-
South Shore Fuel Reduction Program	37,844	-	-	-	-	-	-	-
Road Reconstruction & StormWater Projects	3,380,000	4,097,000	3,500,000	2,800,000	2,650,000	2,900,000	2,900,000	3,000,000
Sidewalk snow removal	126,000	161,234	132,635	136,614	140,712	144,934	149,282	153,760
Recreation Center Construction	-	-	-	-	-	-	-	-
Streets Maintenance (in-house)	-	630,000	1,023,798	950,000	750,000	700,000	700,000	800,000
Snow Removal (enhanced ops public streets)	-	500,000	700,000	700,000	600,000	450,000	450,000	500,000
Vehicle Replacement	481,379	350,000	-	-	-	-	-	-
Snow Removal Equipment Replacement	1,197,000	-	-	-	-	-	-	-
EXPENDITURES TOTAL	\$ 9,077,904	\$ 9,169,028	\$ 7,879,773	\$ 9,113,734	\$ 8,740,975	\$ 8,821,265	\$ 8,990,054	\$ 9,013,482
INCREASE TO / (USE OF) FUND BALANCE	\$ (1,088,592)	\$ (1,334,028)	\$ 548,227	\$ (459,734)	\$ 10,700	\$ 49,431	\$ (8,975)	\$ 49,361
MEASURE S YEAR-END FUND BALANCE	\$ 1,258,040	\$ (75,988)	\$ 472,239	\$ 12,505	\$ 23,205	\$ 72,636	\$ 63,661	\$ 113,022

Questions ?

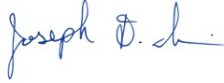
Thank you!



City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager



Meeting Date: August 26, 2025

Agenda Item #: 4



Agenda Item: Agenda Planning Calendar

Requested Action / Suggested Motions: Identify, with consent of at least two Council Members, any desired future agenda items, and/or modify the Agenda Planning Calendar as desired.

Attachments:

[APC - 08 21 2025.pdf](#)

2025 Agenda Planning Calendar (Updated 08 21 2025)

Agenda Item			Agenda Section
Sep.9, 9 a.m.	City Attny	Extension of City Manager Contract	NB
	City Clerk	League Annual Conference Voting Deligate and Alternate Selection	NB
		Proclamation - Suicide Prevention and Recovery Month	Proc
		Proclamation-Constitution Week	Proc
	City Manager	Economic Development "BRE" Program Update	NB
		Cannabis Tax Rate	UB
		Cannabis Grant Award Recommendation	UB
	CM/CA	Report on VHR Permitting	NB
	Dev Services	Pay for Success Agreement Tahoe Coalition for the Homeless	UB
		Emergency Shelter and Warm Room Discussion	NB
		Development Commodity Policy Amendments	NB
		Mid-Town Area Plan Draft Presentation and Implementation Discussion	NB
	Finance	Quarterly Budget & Financial Status Report as of June 2025	Consent
		Investment Portfolio Report as of June 2025	Consent
		Investment Policy Update	Consent

2025 Agenda Planning Calendar (Updated 08 21 2025)

Fire	Contract Award for SNPLMNA hazardous fuels reduction project	Consent
Parks & Rec	New Rec Center Donor Tiles Sponsorships	Consent
	Accept Donation from STPF & Award Batting Cages Contract	Consent
	Award Exercise Equipment Contract for New Rec Center	Consent
	Rec Center Boo Bash Event Fee Waiver	Consent
Police	SRO LTUSD Contract	Consent
Public Works	Ratify subcontractor addition for Tahoe Valley Phase 2 Project	Consent
	Reimbursement Agreement for Keys Blvd #3631	Consent
	Reimbursement Agreement and Budget Appropriation 2026 Road Rehab	Consent
	Stateline Sustainable Transportation Planning Grant	Consent
	Ordinance Lowering Speed limits on Sierr Blvd (Second Reading)	Consent
	Contract Amendment with JKAE for Rec Center	Consent
	Grant Fund Authorization for TRPA bi-annual distribution	NB
	Caltrans Easement	Consent
	Caltrans Signal Agreement	Consent
Sep. 23, 5:30 p.m. City Manager	Legislative Agenda	NB

2025 Agenda Planning Calendar (Updated 08 21 2025)

	SB 125 Funding Request for EV Charging Station	NB
	SSTMA Funding Agreement	NB
City Attorney	Participation in Opioid Settlements	Consent
Dev. Services	ADU Pre-Approved Plans	UB
Police	Police Vehicles Purchases	Consent
Public Works	Award Grant Writing Services for CIP Projects	Consent
	2026 Road Rehab Area Overview	NB
	Award Contract for Hwy 50 Corridor Study	NB
	Award for Labor Compliance Services	Consent
	Award Material Testing Contract	Consent
	Snow Removal Contract Amendment	Consent
	Janitorial Contract Amendment	Consent
Oct. 21, 5:30 p.m. City Clerk	Pet Wellness Awareness Month (Humane Society, Erin Ellis)	Proclamation
	Record Retention Policy Update	Consent
CAIDS	Sign Code Review	
CMICC	City Commission Rolls	NB

2025 Agenda Planning Calendar (Updated 08 21 2025)

	City Manager	Follow up report from RSG, Inc. on economic development of Chateau	UB
	Dev Services	2025 California Building Standards Code Adoption (First Reading)	NB
	Finance	GAAN Limit	Consent
		Draft User Fee Study Presentation	NB
		Fiscal Year 2024-2025 Budgeted Funds Re-Appropriation	Consent
Nov. 4, 9 a.m.	City Clerk	City Seal Alteration	NB
		City Council Representative Reports to Council	NB
	City Attorney	Ethics Policy Revisions	NB
	CA/ID	SMD Ordinance (First Reading)	Ordinance
	City Manager	Margaritaville Timeshare + Condo Opportunities	NB
	CM/PD	Bear Discussion	
	Dev Services	2025 California Building Standards Code Adoption (Second Reading)	Consent
		PC/APLUC/BBOA Annual Report	NB
	Finance	Independent Citizen's Oversight Committee Annual Report (Measure P)	Consent
		TID Annual Report	NB
	Parks & Rec	P&R, ACT Annual Reports	Consent

2025 Agenda Planning Calendar (Updated 08 21 2025)

Police	PAC Annual Report	Consent
	2025 Update to Parking Fees in the Bellamy Parking Garage	Consent
Public Works	Facilities Condition Assessment Report	NB
	Award of PD Roof Replacement	Consent
Nov. 18, 5:30 p.m. City Clerk	2026 City Council Meeting Schedule	NB
Parks & Rec	Future of the Senior Center	NB
PD/CA	SMD Ordinance (Second Reading)	Ordinance
Dec 9, 5:30 p.m. City Clerk	City Council Protocols Update	NB
Finance	Annual ROPS Approval	Consent
	Quarterly & Financial Status Report as of September 2025	Consent
	Investment Portfolio Report as of September 2025	Consent
Unscheduled/Pending		
CA/DS	Discussion: City Requirement to Replace Housing Units within the City	
City Clerk	Pride Resolution Update	
City Manager	Grants/Funding for Undergrounding Utilities	
	Lower Ski Run Parking with Vail	

2025 Agenda Planning Calendar (Updated 08 21 2025)

Dev Services	Res. Area Plan to Accommodate SB9 and Remove Tourist Accomodation
	Transportation Mobility Mitigation Fees (TRPA)
	Tahoe Living Working Group Policies (TRPA)
	Competative PHLA Budget Appropriation and Loan Agreement
	Discussion: Second Home Cap/Permit Options
	Regional Housing Policy Subcommittee
Finance	Disolution STJPPFA
Parks & Rec	Events and Facitilies Naming Rights Discussion
Police	Barton Community Health Needs and Harm Reduction Update
Police/PW	Bike Paths, Bike Parking, Vehicle Parking
Public Works	Geothermal Use Discussion Item
	Award James-Eloise Drainage Upgrade
	TTD US 50 Plans Presentation
	Award Lakeview and Ski Run Electrical Upgrades
	Bike Trail Speed Bump Discussion
	Award PS&E for Sugar Pine Bike Path Project